

OFFICE OF THE AUDITOR-GENERAL



Strategic Plan for the Period 2012-2015



OFFICE OF THE AUDITOR-GENERAL

Promoting Accountability in the Public Sector

VISION

To be the lead agency in promoting good governance and accountability in the management of public resources.

MISSION

To provide assurance to stakeholders on the use of public resources through quality and timely audit reports.

CORE VALUES

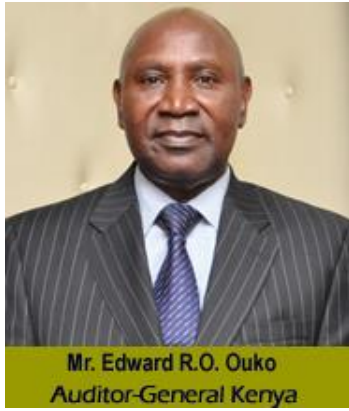
Independence • Integrity • Professionalism • Innovation

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ABBREVIATIONS

ACL	- Audit Command Language
AFROSAI-E	- African Organization of Supreme Audit Institutions (English-Speaking)
AG	- Auditor-General
CAAT	- Computer Assisted Audit Techniques
CCNA	- Cisco Certified Network Associate
CCNP	- Cisco Certified Network Professional
CFE	- Certified Fraud Examiner
CISA	- Certified Information Systems Auditor
CISSP	- Certified Information Systems Security Professional
CPA	- Certified Public Accountant
DAG	- Deputy Auditor General
EAC	- East African Community
ERP	- Enterprise Resource Planning
ICBF	- Institutional Capacity Building Framework
ICPAK	- Institute of Certified Public Accountants of Kenya
ICT	- Information and Communication Technology
IDI	- INTOSAI Development Initiative
INTOSAI	- International Organization of Supreme Audit Institutions
KENAO	- Kenya National Audit Office
MBA	- Master of Business Administration
MSC	- Master of Science
MCP	- Microsoft Certified Professional
MCSE	- Microsoft Certified Systems Engineer
OAG	- Office of the Auditor-General
PAA	- Public Audit Act
PAB	- Public Audit Bill
QA	- Quality Assurance
SAI	- Supreme Audit Institution
WAN	- Wide Area Network



FOREWORD

I am pleased, as the first Auditor-General under the new Constitution of Kenya to introduce the Office of the Auditor-General's Strategic Plan, which is a key document expected to steer the provision of audit services to the Kenyan people for the next three years from 2012/2013 to 2014/2015. The Strategic Plan is designed to provide the strategic orientation of OAG in achieving its constitutional mandate.

I affirm my commitment and undertake to discharge my responsibilities in accordance with the Constitution of Kenya and offer my contribution in creating an enabling environment for oversight, transparency, accountability and good governance in the public sector. It is therefore imperative to note that our goals in the Strategic Plan are anchored on these very important values.

The purpose of the Strategic Plan is to review the challenges currently facing the Office, consolidate the achievements and re-invigorate and raise future performance to higher levels in accordance with the expectations of Kenyans under the current constitutional dispensation.

The overall success and achievement of our goals in the Strategy will require concerted efforts, commitment and dedication of the management and staff of the Office of the Auditor-General coupled with the cooperation and support of our stakeholders, particularly the Executive at the National and County Government levels, Parliament, the International community and the general Kenyan public.

Finally, I wish to express my sincere thanks to the Strategic Planning Team members charged with the responsibility to prepare this Strategic Plan and to all those who assisted including members of staff as well as the external stakeholders for their contributions.

Let us join hands in promoting accountability in the public sector.

Edward R. O. Ouko
AUDITOR-GENERAL

EXECUTIVE SUMMARY

The Office of the Auditor-General (OAG) is the Supreme Audit Institution (SAI) of Kenya and draws its mandate from Article 229 of the Constitution of Kenya. The Office has prepared the first Strategic Plan under the new constitution covering a period of three years from 2012-2015. The plan takes into cognizance the Auditor-General's expanded mandate and the enhanced expectations from the stakeholders.

The Strategic Plan covers a period of three years from 2012 -2015. It was developed through a participatory process between the OAG and her stakeholders. The plan will leverage the OAG to achieve its mandate through an assurance framework comprising three pillars namely: certification of accounts, continuous audit presence and assessment of service delivery to Kenyans. The Strategic Plan aligns the organizational structure of the Office to the three pillars with six departments each headed by a Deputy Auditor General.

The OAG'S strategic orientation will be driven by its vision of being the lead agency in promoting good governance and accountability in the management of public resources and the mission of assuring the public on prudent management of public resources. The foundation of the OAG'S operations and its relations with stakeholders is anchored on four core values of independence, integrity, professionalism and innovation.

In order for the OAG to achieve its strategic intent, the following five strategic goals were identified.

Goal 1: To enhance quality and timeliness of audit reports

Goal 2: To promote and support good governance and accountability in the public sector

Goal3: To promote delivery of quality services to the public and effective and sustainable management of resources

Goal 4: To transform the organization for efficient and effective delivery of audit services

Goal 5: To enhance ICT capacity and systems for efficient operations

Each goal has specific objectives and targets which are outlined in the implementation matrix.

The Office has taken into account that the implementation of the plan will require a lot of resources in terms of people, funds, goods and services.

The support of Parliament, the Executive, Development Partners, Kenyans and OAG staff will be required to make the plan a success.

1.0 INTRODUCTION

1.1 Background of the OAG

This is the first strategic plan of the new Office of the Auditor-General (OAG). The Office of the Auditor-General is the internationally and nationally recognized Supreme Audit Institution in Kenya. The Strategic Plan recognizes that the Constitution establishes an Auditor-General's Office that is different from the past in terms of mandate and expectations within a different form of Government set-up. It is the first time that the Auditor-General took an oath to the Constitution. This is a fundamental departure from previous appointments which underlines the importance Kenyans attach to the Office and their heightened expectations. The Constitution, by separating the controllership of the budget function from the audit function is conscious of the need to reinforce auditing as a function that should be kept independent of the executive. The Office of the Auditor-General has been established as an Independent Office and a body corporate with a clear and expanded mandate.

This Strategic Plan is set against the above background and addresses amongst other issues: the strategic orientation and mission of the Office; the three Pillars guiding the Office in execution of its mandate; the strategic goals and objectives of the Office as well as the structure and the required resources for the period 2012-2015.

The Strategic Plan 2012-2015 was developed through a participatory process to ensure ownership by management, staff and stakeholders. The process was facilitated by a strategic planning team appointed by the Auditor-General. The team began the process by reviewing a number of key documents including the OAG strategic plan for 2007-2012, the Constitution of Kenya, the audit legal framework, the Vision 2030 and the Medium Term Plan (MTP 1 2008-2012), the International Organization of Supreme Audit Institutions Development Initiative/African Organization of Supreme Audit Institutions-English Speaking (INTOSAI IDI/ AFROSAI-E) Strategic Planning Handbook for SAIs and other key national policy documents.

The process also included research on similar SAIs, a strategic planning retreat, consultations and interviews with key stakeholders in the development of the strategic plan, circulation to key stakeholders, publication and official launch of the Strategic plan.

1.2 Mandate of the Auditor-General and the OAG

The mandate of the Auditor-General and the OAG is enshrined in the Constitution of Kenya and the Public Audit Act, 2003 which is under review and will be presented to Parliament as a draft bill. The core mandate is to carry out audits and report to Parliament and the relevant County Assemblies within statutory timelines. It includes carrying out economy, efficiency and effectiveness audits and audit of accounts of the national executive, county governments, the judiciary and other independent tribunals, cities and urban areas, parliament and the legislative assemblies in the county governments, statutory bodies/state corporations, commissions and other government agencies.

The mandate of the Office is clearly articulated in Article 229, and is supplemented in the Constitution by other provisions under Articles 69 with respect to the environment, 201 with respect to equity, 214 with respect to public debt and 227 with respect to procurement.

Article 229 specifically mandates the Auditor-General to audit all accounts of the Government including:

- the accounts of the national and county governments;
- the accounts of all funds and authorities of the national and county governments;
- the accounts of all courts;
- the accounts of every commission and independent office established by the Constitution of Kenya;
- the accounts of the National Assembly, the Senate and the County assemblies;

- the accounts of political parties funded from public funds;
- the public debt; and
- the accounts of any other entity that legislation requires the Auditor-General to audit.

The Auditor-General is required to audit and report on the accounts of any entity that is funded from public funds.

Beyond the certification of accounts, the Constitution under Article 229(6) requires the Auditor-General to confirm whether or not public money has been applied lawfully and in an effective way. This is a far reaching responsibility that requires the Auditor-General to go beyond accounts certification and compliance to perform work that addresses the economy, efficiency and effectiveness with which public resources have been applied and utilized including the impact on the lives of citizens. This will be in line with the constitutional requirements for openness, transparency, accountability and public participation in government.

2.0 STRATEGIC ORIENTATION

The devolved form of government and the expanded mandate of the Office necessitate refocusing and re-strategizing to enable the OAG reposition herself to meet the enhanced stakeholder expectations.

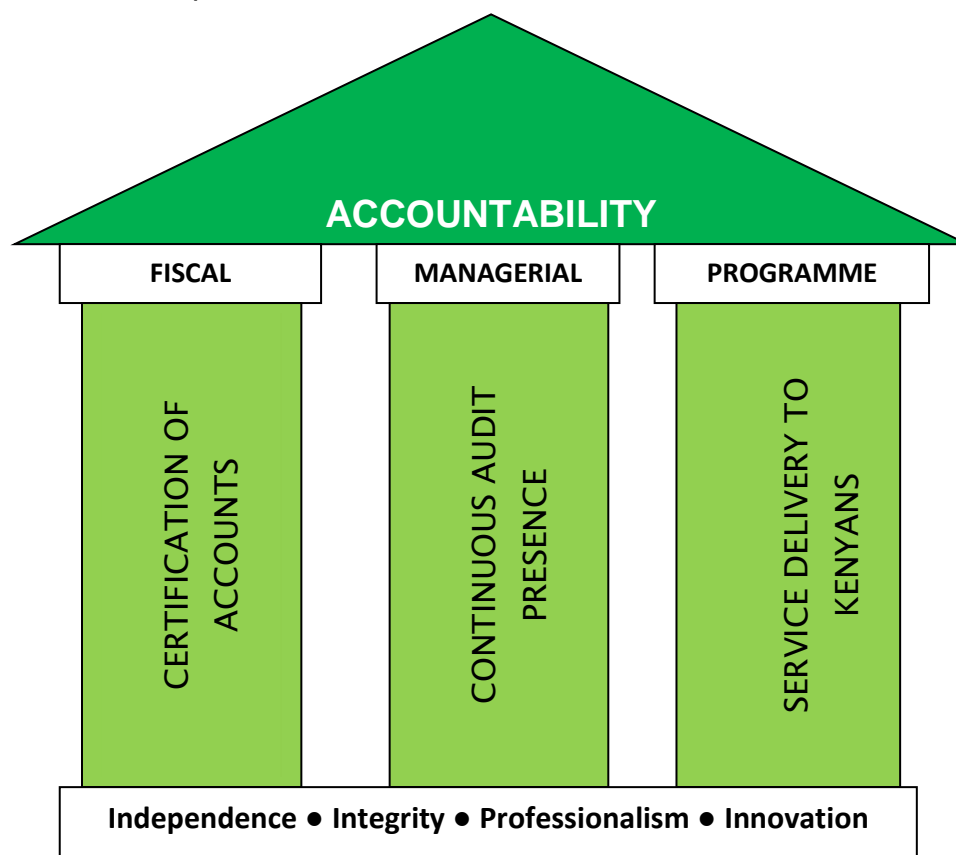
Further, the Constitution provides checks and balances in Kenya's governance structures by clearly allocating and separating the powers of the three arms of government. Parliament and the legislative assemblies in the county governments are responsible for allocating resources; the national executive and the executive structures in county governments are responsible for managing those resources and the judiciary and independent tribunals are responsible for ensuring legality in all actions.

The Office of the Auditor-General as the Supreme Audit Institution of Kenya is charged with the primary oversight role of ensuring accountability within the three arms of

government and independent commissions and offices. The Office is determined to play this important role by deterring and revealing at the earliest opportunity any deviations from accepted standards or violations of principles of legality, efficiency, effectiveness and economy of financial management to facilitate corrective action and call those responsible to account.

2.1 OAG's Assurance Framework

The Office will achieve its strategic intent through an assurance framework comprising three strategic pillars, namely: (i) certification of accounts that confirm fiscal accountability (ii) continuous audit presence that will assess managerial accountability and (iii) evaluation of service delivery to Kenyans and resource management assessment by carrying out performance/programme evaluation audit, whilst adhering to the highest standards of independence, integrity, professionalism and innovation. The assurance framework is depicted as follows:



OAG's Assurance Framework

The Office will champion an assurance framework that will not only assure that public resources are budgeted, disbursed, recorded and accounted for; but also that they are well managed and have positive impact on the lives of Kenyans. The OAG will thus play a vital role in promoting accountability and good governance through fiscal, management and programme accountability audits.

The strategic pillars are explained further in the sections that follow.

2.1.1 Pillar One: Attestation/Certification of Accounts

This Pillar will directly respond to the core mandate of certifying accounts at national and county levels in line with the Constitutional provisions. The Constitution requires that the Auditor-General gives certificates on the accounts of both the National Government and the 47 County Governments and any entity that is funded from public funds.

Certification audit will entail expressing an opinion as to whether or not the financial statements are prepared, in all material respects, in accordance with the applicable financial reporting framework and/or statutory requirements. Instances of non-compliance with legislation, policies and procedures including budget and accountability shall be reported.

2.1.2 Pillar Two: Continuous Audit Presence

This pillar will ensure that the Office becomes proactive, preventative and a deterrent to fraud and irregularities to the extent that the staff will be independent of the executive at national and county government levels. Continuous audit will introduce a systematic and disciplined approach in **evaluation** and **improvement** of the effectiveness of risk management, control, and governance processes in public entities. The audit will enable the entities accomplish their objectives and contribute to the fight against corruption through prevention and deterrence.

Continuous auditing requires the auditor to constantly be on the ground and continuously assess the risks brought about by the evolving environment. Among these are: the risks associated with devolution, risk of fraud and corruption, risks associated with economic liberalization, market trends and financial risks. The risks also include technological risks and environmental sustainability risks.

There is need to critically look at **governance and ethical** issues in the public sector, as these are key national values in our Constitution. Auditing governance will require critical and constant evaluation of strategies, policies, board decisions and their implementation. It will also entail the evaluation of the design, implementation and effectiveness of ethics related objectives, programmes and activities in public organizations.

Continuous auditing is therefore, a key governance tool and it must be replicated in the public sector. Undertaking these audits effectively will be key to sustainable development and the fight against fraud and corruption in Kenya.

Carrying out continuous audits will provide the OAG with opportunities to:

- i. perform “on the spot” transactions testing and data analysis that enables timely recommendations;
- ii. relieve the OAG certification auditors of routine testing of transactions;
- iii. respond instantly to issues of national and county governments concerns that require immediate audit or investigation;
- iv. mitigate risks against waste, abuse, fraud and corruption and act as deterrence;
- v. reduce or optimize use of audit resources while increasing audit activity;
- vi. increase management confidence in financial reports;
- vii. improve financial systems and business processes to assist counties;
- viii. reduce errors;
- ix. leverage opportunities inside the system; and
- x. facilitate internal control objectives.

The OAG will thus be important to Parliament and the Executive at both national and county government levels by being advisory, proactive and deterrent/preventive in reducing waste, abuse, fraud and corruption and ensuring legal compliance.

2.1.3 Pillar Three: Service Delivery to Kenyans

The Bill of Rights endows a strong sense of expectation for services from the government and this Pillar intends to respond to economy, efficiency and effectiveness with which the resources are utilized. Public organizations are required to fulfill their respective mandates in harnessing or using resources at their disposal to deliver services to the public. Parliament, the County Assemblies and the public require independent, timely and objective information on the performance of activities and programmes funded from public resources.

The OAG has an important role to play in promoting service delivery to the public. This can be achieved by reporting on compliance with established systems, regulations, procedures and practices that may hinder the delivery of timely and high quality services that meet the expectations of the public, through performance audits. OAG is also required to assess whether the programmes implemented lead to results, outputs and outcomes that positively transform the lives of citizens.

The OAG's performance audits examine the traditional three 'Es', **economy, efficiency and effectiveness** and the emerging fourth 'E'- **environmental** sustainability. The Constitution requires that the OAG also considers a fifth 'E'- **equity**, as it is one of the national values, a fundamental right and one of the principles guiding public finance in our Constitution.

Performance audit will examine the following issues;

- i. whether public entities acquire resources at the lowest cost possible while giving due regard to quality- **economy**;

- ii. The rate at which outputs (of the desired quality) are attained from a given quantity of inputs – **efficiency**;
- iii. The extent to which the goals and objectives set for the organization or programme are attained and whether the outcomes result from the audited programmes- **effectiveness**;
- iv. Whether the activities/programmes undertaken meet the needs of the present generation without compromising the ability of future generations to meet their own needs- **environmental sustainability**; and
- v. Whether national resources are shared in equitable manner- **equity**.

The OAG intends to achieve its mission through embracing change, capacity building, establishing and applying results based processes and improved audit methodologies to ensure timely and quality audit reports.

2.2 Vision

The three pillar assurance framework envisioned in this plan will enable the OAG make significant progress towards its vision of becoming **the lead agency in promoting good governance and accountability in the management of public resources**.

2.3 Mission

In addition, the three pillar framework will enable the OAG attain its mission of **providing assurance to stakeholders on the use of public resources through quality and timely audit reports**.

2.4 Core values

The foundation of the OAG's operations is anchored on four key values which also guide the Office in its interaction with stakeholders. The values are;

Independence

As the Supreme Audit Institution in Kenya, the Auditor-General and his staff are independent and not subject to direction, control or influence by any person or authority.

Integrity

We adhere to practices and behavior that are impeccable and above reproach in the conduct of our affairs. We undertake and report all assignments on the basis of factual, objective, impartial and honest evidence without bias.

Professionalism

We subscribe to the highest professional standards, adopt leading practices and uphold ethical behavior in the conduct and supervision of audits. We strive to work economically, effectively and efficiently as individuals and teams.

Innovation

We will endeavor to continuously improve our practices and processes in order to fulfill our mandate more effectively. We value the talents of our employees and their diversity. All employees are encouraged to be innovative in their work.

2.5 Motto

Promoting accountability in the public sector.

2.6 Organization Structure

To achieve the planned change, the OAG will escalate its reforms agenda. The Office will review the way it conducts business and specifically lay considerable emphasis on instilling professionalism in audit service delivery, in order to produce audit reports of high quality in a timely manner. In this regard, the Office has set up a reorganization strategy that will enable it face and overcome the challenges of transformation. Alongside these changes, the Office has set up a new governance and internal control organization structure aligned to the three Pillars to ensure effective and efficient operations. The Office is in the process of building capacity to handle new and emerging audits. These include areas recommended by other accountability institutions such as the African Organization of Supreme Audit Institutions- English speaking (AFROSAI-E), and the International Organization of Supreme Audit Institutions (INTOSAI) as well as partner SAIs.

The Office will reorganize itself along its strategic pillars into six departments each headed by a Deputy Auditor General.

3.0 REVIEW OF PAST PERFORMANCE

The Kenya National Audit Office (KENAO) Strategic Plan for 2007 - 2012 consisted of 9 goals with various objectives and key activities. There have been tremendous achievements especially in the clearance of audit backlog.

The Office has developed and implemented financial audit guidelines to enhance the quality of audits. The financial audit manual has been revised in line with risk based audit approach and together with a new forensic audit manual will be rolled out in the current Strategic Plan. KENAO staff have also been participating in collaborative audits with other East African Community (EAC) SAIs and quality assurance peer reviews organized by AFROSAI-E. Expansion of the Quality Assurance Unit and establishment of a Research and Planning Sub-division are under way. The Office has in response to the challenges of new and emerging audits established several audit teams whose capacity needs strengthening.

Continuous training interventions have been delivered to ensure audits are carried out in accordance with leading practices. Training needs assessment for all staff has been conducted, gaps identified and programmes designed to address these gaps.

The Office has set up a communications unit, established international and parliamentary liaison offices and has held consultative workshops with Parliamentary Oversight Committees. The first OAG Newsletter has also been published and plans are under way to operationalize the intranet and upgrade the website to enhance information sharing.

The Office has networked its operations by installing a Wide Area Network (WAN), acquired Computer Assisted Audit Techniques (CAATs) and a software for audit documentation. It is necessary for the Office to acquire various corporate versions of CAATs, additional licenses for the audit documentation software and laptops for field work.

To ensure the welfare of the staff, the Office has established a staff medical scheme. There are plans to review and implement terms and conditions of service for all staff. Additionally, documents such as schemes of service, code of conduct and ethics and the Service Charter need to be reviewed.

KENAO has established anti-corruption committees, conducted a corruption risk assessment and participated in the development of a leadership and integrity curriculum with other agencies.

Acquisition of own building and recruitment of professionals for specialized audit services is still outstanding.

4.0 ENVIRONMENTAL SCAN

The OAG has identified the following strengths and opportunities as well as challenges that are important in attaining the strategic objectives.

4.1 Strengths and Opportunities

The main strengths and opportunities identified include establishment of the Office of the Auditor-General as an Independent Office in the Constitution, separation of the controllership function from the audit function, expanded mandate and staff embracing change . Others include ongoing reforms in restructuring the Office, regional and international cooperation, government commitment and support, opportunity to revise the Public Audit Act and support and goodwill from parliament and parliamentary oversight committees.

4.2 Challenges

The major challenges facing the Office include resource limitation, insufficient remuneration, lack of independence in the budget process, insufficient human resource, inadequate ICT capacity and capability, inadequate preparedness for emerging audits,

lack of a clear professional development policy and delay in implementation of audit recommendations. These challenges have adversely affected the efficiency and effectiveness of the operations of the Office.

4.3 Critical Success Factors

These will include the following:

- i. Ensuring that OAG is an independent corporate body
- ii. Adequate funding by Parliament as provided for by the Constitution
- iii. A budget which is not interfered with and that meets the Office and staff needs
- iv. Commitment and dedication of OAG staff

This includes:

- Strong support from the Auditor-General
 - Commitment of Staff
 - Staff morale
 - Good working environment e.g. having a OAG home, improved facilities and tools for audit
- v. Adoption and application of auditing standards and methodology as prescribed
 - vi. Regular engagements with stakeholders
 - vii. Adoption and application of IT in the management of the operations is critical to timely and quality audit services
 - viii. OAG staff embracing change

4.4 Stakeholders Analysis

Stakeholders are individuals, groups, organizations and institutions that in one way or another make use of or benefit from the reports of Auditor-General. The key stakeholders of the Office include;

- i. The General Public

They are mainly the tax payers who finance government operations.

ii. Parliament and County Assemblies
These are the people's representatives.

iii. Auditees and Clients

These include;

- a. National and County Governments
- b. All courts
- c. Commissions and Independent Offices established by the Constitution
- d. The National Assembly, the Senate and County Assemblies
- e. Political parties funded from the public funds
- f. Any other entity funded from the public funds

The OAG must audit them and give audit reports to confirm whether or not public money has been applied lawfully and in an effective and efficient way.

iv. Professional bodies, academic institutions, training and research institutions.
They impart knowledge, skills and competencies required by the Office.

v. The media

This is the key medium of communication to citizens. They publicize the activities of the Office.

vi. International Community

Such organizations facilitate the Office in various ways to deliver its constitutional mandate.

vii. Others

Civil society and special interest groups. They are important stakeholders in ensuring issues affecting the public are addressed.

5.0 STRATEGIC GOALS AND OBJECTIVES

The strategic goals which will guide the future direction of the OAG in achieving its mandate during the strategic plan period will be as follows:

- 1) To enhance quality and timeliness of audit reports;
- 2) To promote and support good governance and accountability in the public sector;
- 3) To promote delivery of quality services to the public and effective and sustainable management of resources.
- 4) To transform the organization for efficient and effective delivery of audit services and;
- 5) To enhance ICT capacity and systems for efficient operations.

OAG will use the AFROSA-E Institutional Capacity Building Framework (ICBF) for Supreme Audit Institutions to manage the implementation of the Strategic Plan.

Goal 1: To enhance quality, and timeliness of audit reports

Objectives

1. To re-engineer the audit methodology in line with risk based audit approach.
2. To enhance and sustain use of international standards and leading practices.
3. To strengthen audit quality control and assurance systems.
4. To meet statutory timelines for audit reports.

Goal 2: To promote and support good governance and accountability in the public sector

Objectives

1. To anchor auditing on a solid risk-based strategy.
2. To ensure compliance with laws, rules and regulations for accountability and good governance.
3. To assure implementation of recommendations of the Office and Oversight Committees by national government entities and county governments.
4. To promote a culture that upholds accountability, integrity, and rejects waste, fraud and abuse of public resources.
5. To enhance corporate governance in management of public entities.
6. To be proactive and preventive in deterring and combating corruption.

Goal 3: To promote delivery of quality services to the public and effective and sustainable management of resources

Objectives

1. To provide stakeholders with timely and objective information on performance of public funded programmes.
2. To promote economic, efficient and effective management, and equitable sharing of public resources.
3. To promote environmentally sustainable management of resources.

Goal 4: To transform the organization for efficient and effective delivery of audit services

Objectives

1. To strengthen the independence of the Office in line with the Constitution.
2. To restructure OAG to respond to the Constitutional mandate, challenges of emerging audits and the expectations of the stakeholders.
3. To enhance OAG's human resource capacity to fulfill its mandate.
4. To manage change during the implementation of the Strategic Plan.
5. To enhance communication and stakeholder management.

Goal 5: To enhance ICT capacity and systems for efficient operations

Objectives

1. To enhance OAG ICT governance
2. To enhance ICT audit capacity and capability
3. To strengthen ICT support capability
4. To establish an effective management information system(MIS)

6.0 RESOURCE MOBILIZATION

OAG's main challenge in implementing and executing the activities set out in the Strategic Plan for 2007-2012 was mainly due to resource constraints. In planning the current strategy, consideration has been given to the fact that implementation of the plan will require considerable resources in terms of people, funds, IT infrastructure and other goods and services.

To successfully implement the strategy, the OAG will require the following resources;

- People- with appropriate skills for audit, implementation of the strategy, designing of activities and follow up; and
- Finances- to carry out audit, staff remuneration, implement activities, and to procure goods and services.

The Office intends to finance the Strategic Plan through funding from the Exchequer, development partners and audit fees.

7.0 MONITORING AND EVALUATION

Monitoring and evaluation of the implementation of the Strategic Plan will be critical in ensuring achievement of the strategic goals and objectives. The Strategic Plan has been divided into three year annual operational plans with specific activities that will be identified for each annual operational plan. Performance measures/indicators will be identified for the activities under each objective which will be monitored to track implementation.

The Monitoring and Evaluation Committee will monitor the implementation of the annual plans on a quarterly basis and carry out an evaluation at the end of each operational plan period.

8.0 APPENDICES

1. Proposed Organization Structure
2. Strategic Plan Budget 2012 - 2015
3. Operational Plan Budget 2012/2013
4. Staff Establishment
5. Implementation Matrix
6. Status review of previous Strategic Plan 2007-2012
7. Stakeholder Analysis
8. Strategic Planning Team

CONTACTS

Office of the Auditor-General

Address: P.O. Box 30084-00100

NAIROBI

Telephone: +254-20-342330

Fax: +254-20-311482

E-mail: cag@kenao.go.ke

Website: www.kenao.go.ke