



REPUBLIC OF SOUTH SUDAN  
NATIONAL AUDIT  
CHAMBER

**HUMAN RESOURCE MANAGEMENT**  
STRATEGY 2019 – 2024



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# I. GLOSSARY OF ACRONYMS

<b>ACCA</b>	Association of Certified Chartered Accountants
<b>AG</b>	Auditor General
<b>DPs</b>	Development Partners
<b>AFROSAI</b>	African Organization of Supreme Audit Institutions
<b>AFROSAI-E</b>	African Organization of Supreme Audit Institutions for English Speaking Countries
<b>ACRSS</b>	Agreement on the Resolution of Conflict in the Republic of South Sudan
<b>CPA</b>	Certified Public Accountants
<b>ETR</b>	End-Term Review
<b>HR</b>	Human Resources
<b>HRM</b>	Human Resources Management
<b>HRPs</b>	Human Resources Strategic Plan
<b>ICSS</b>	Interim Constitution of Southern Sudan
<b>ICT</b>	Information & Communication Technology
<b>IDI</b>	INTOSAI Development Initiative
<b>INTOSAI</b>	International Organization of Supreme Audit Institutions
<b>IPSAS</b>	International Public Sector Accounting Standards
<b>ICBF</b>	Institution Capacity Building Framework
<b>MDAs</b>	Ministries, Departments, and Agencies
<b>MTR</b>	Mid-Term Review (of the SP)
<b>MOFP</b>	Ministry of Finance and Planning
<b>NAC</b>	National Audit Chamber
<b>NLA</b>	National Legislative Assembly (also referred to as Parliament)
<b>PAC</b>	Public Accounts Committee
<b>PFMA</b>	Public Financial Management Act
<b>PMF</b>	Performance Management Framework
<b>R-ACRSS</b>	Revitalized Agreement on Resolution of Conflict in the Republic of South Sudan
<b>RSS</b>	Republic of South Sudan
<b>SCS</b>	Savings and Cooperative Society
<b>SAI</b>	Supreme Audit Institution
<b>SF</b>	Support Fund
<b>SP</b>	Strategic Plan
<b>SSAC</b>	Southern Sudan Audit Chamber
<b>SWOT</b>	Strengths, Weaknesses, Opportunities and Threats
<b>TNA</b>	Training Needs Assessment
<b>WB</b>	World Bank

## II.

# FOREWORD BY AG

AMBASSADOR

**Steven Kilion Wöndu**

Auditor General, Republic of South Sudan



*This is the first Human Resources Strategic Plan (HRSP) for the National Audit Chamber (NAC) of South Sudan covering the fiscal years 2019/2024. This HRSP is largely informed by the strategic goals that were set in the NAC Strategic plan, which covered the calendar years 2019-2024.*

The HRSP was generated through a consultative process involving stakeholders internal and external to NAC. The Plan was developed based on benchmarking, and inputs from stakeholders especially the staff and management of NAC and representatives of the Development Partner. It is based on the model prescribed to by INTOSAI and AFROSAI-E, the international professional organizations to which NAC is a member. The HRSP contains well defined focus area, strategic objectives, actionable strategies, performance measurement and indicators, and factors that could hinder achievement of the set targets.

This elaboration is an attempt to extract operational plans from the provisions of the constitution and also from that of the August 2015 Agreement on the Resolution of Conflict in the Republic of South Sudan (ACRSS), read together with September 2018 Revitalized Agreement on the Resolution of Conflict in the Republic of South Sudan (R-ACRSS), the South Sudan National Audit Chamber Act (2011) and INTOSAI/AFROSAI-E relevant documents and other best practices.

This HRSP presents systematized documentation to remind ourselves in the Chamber what we have to do, when and how. It is our internal reference guide for delivering the core operational services, for internal management, and our vision of being a center of excellence in employment in South Sudan. Each and every official of the Chamber has a role to play and a contribution to make for the success of this Strategic Plan and eventually for the emergence of the National Audit Chamber of South Sudan as an institution of international standards.

This Plan is formulated by NAC Human Resources Staff and senior NAC staff with a support from AFROSAI-E therefore all NAC staff are committed to owning it and are expected to ensure its full implementation. If implemented, the Plan will enable NAC to leapfrog and become a Level Three Supreme Auditing Institution within the time-frame of the SP.

Furthermore, the Plan is a communication to our principals, the employees of NAC, of the steps we intend to take to deliver the service that we have been mandated to provide to SAI.

“

**For us to meet the strategic outputs and outcomes of the plan, we will develop our capacities in five focus areas namely; Human resources policy and strategy, Annual training plan for NAC staff and Professional development programmes, Performance appraisal systems and Senior Management retention and succession plan.**

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The SP is also a communication to our employees and partners in development. It helps them understand our aspirations, evaluate our capabilities, appreciate our difficulties, and make a determination of whether we should be helped and if so, how.

Public Audit is governed, not only by national statutes but also by international professional standards, rules, procedures and best practices. This HRSP is moreover our communication to our peers in the International Organization of Supreme Audit Institutions (INTOSAI) and its regional groupings, informing them of our vision and how we plan to conduct the affairs of the profession in the Republic of South Sudan. This document will enable them to evaluate our thinking and, hopefully, assist us where we fall short of the generally accepted standards and practices.

More importantly, this HRSP is a notice to all stakeholders that we in NAC have the will to do what is required of us. However, there are evident constraints and obstacles which we cannot surmount on our own. To pilot this through to success, the HRSP will require the support of those with means to provide the necessary resources, and the cooperation of the leadership of the country and the institutions the Chamber is mandated to oversee.

For us to meet the strategic outputs and outcomes of the plan, we will develop our capacities in five focus areas namely; Human resources policy and strategy, Annual training plan for NAC staff and Professional development programmes, Performance appraisal systems and Senior Management retention and succession plan.

The efforts of my leadership and the contributions of my colleagues will have to recognize certain critical factors for the success of the HRSP including implementation challenges and monitoring and evaluation.

I would like to record here my deep appreciation for the contributions made by the HR SP Team tasked with the review exercise. I also appreciate the immense contribution from our partners, especially the technical support by the INTOSAI Development Initiative (IDI) and AFROSAI-E, sponsored by the Government of Norway.

Finally, as the first Auditor General of the Republic of South Sudan, I see this document as my humble contribution to the legacy of the South Sudan National Audit Chamber and its emergence as a credible authority for government oversight. When my time to leave comes, my successors should have a firm foundation to build on.

# 1. INTRODUCTION

## a. Brief history of the National Audit Chamber

The Republic of South Sudan aspires to form an effective SAI of the Westminster model. The journey of realizing the aspiration commenced with the establishment in 2006 of the Southern Sudan Audit Chamber (SSAC) under Article 195 of the Interim Constitution of Southern Sudan (ICSS) of 2005.

In 2010, a substantive Auditor General (AG) was appointed and charged with the onerous task of heading an audit institution with virtually no structures, low human resource capacity and lack of professional auditing tools. The AG had to

begin from scratch! The AG was also mandated and tasked with the challenges of auditing the Republic's accounts for both the Transitional Period (i.e. 2005 to 2010) and post-independent accounts.

Following the creation of the Republic of South Sudan (RSS) on 9th July 2011, the SSAC was renamed the National Audit Chamber by the Interim Constitution and the NAC Act 2011. So far, the Republic of South Sudan National Audit Chamber has managed to audit and report to the President and Parliament.

## b. National Audit Chamber Mandate

The Auditor General of Republic of South Sudan is the head of the South Sudan SAI and appointed by the President with an approval of two third of the members of the legislative Assembly, in accordance with article 186(1) of the Constitution.

His mandate is entrenched in Article 186 (2, 7 and 8) of the Transitional Constitution and the National Audit Chamber Act, 2011. The Transitional

Constitution mandates the National Audit Chamber to ensure public accountability of government bodies and institutions and provide independent assurance to the President and Legislative Assembly on the probity of public financial management of the Executive, Judiciary, States, Local Governments, independent commissions and all public institutions in the Republic of South Sudan.

## c. NAC Vision, Mission, Values and Strategic Goals

### Vision

To be recognized as a centre of Audit excellence by our citizens.

### Mission

To audit and report to the president and parliament on the efficient use of public resources to enhance effective accountability.

### Values



**Integrity**

NAC is committed to carry out its operations with highest standards, fairness and objectivity.



**Shared vision**

To collaborate as a team to achieve a common goal to complete a task in a most efficient and effective manner.



### Team work

To have a collective understanding of the strategic goal and communicate clearly to stakeholders.



### Inspirational leadership

To create a sense of direction and momentum

for change.



### Making a difference

To provide reliable, accurate and timely audit report which is acted upon by the legislature and executive for improving the life of the citizens.

## d. NAC Strategic Goals and Objectives

### Focus Area 1: Strengthen NAC Independence

#### Strategic Objectives:

- 1.1. A reviewed Audit Act submitted to the Presidency, Parliament & Constitutional Review Commission and enacted.
- 1.2. Support for NAC financial and administrative independence among key stakeholders achieved.
- 1.3. Rules and regulations for NAC Act established.
- 1.4. External audit of NAC operative
- 1.5. Sufficient annual NAC budgets to enable implementation of SP sourced.

### Focus Area 2: Enhance the Quality and Impact of Audit Services

#### Strategic Objectives:

- 2.1. Annual Overall Audit Plan (AAP) developed and implemented
- 2.2. NAC annual overall audit plans are communicated with the auditees
- 2.3. AFROSAI-E Financial and Compliance Audit Manuals and Audit flow tools customized and implemented, including quality control practices
- 2.4. AFROSAI-E Performance Audit Manual (PAM) and Audit flow tool customized and implemented, including quality control practices
- 2.5. Guidelines for audit of selected areas adopted and in use, including forensic audits, audit of environmental risks, procurements, IFMIS, petroleum, corporate governance.
- 2.6. NAC participation in the most relevant regional trainings.
- 2.7. NAC holds its own Internal Technical Update and shares experiences systematically internally.
- 2.8. Develop NAC database of past and on-going audits.
- 2.9. External Quality Assurance through peer-review annually.

### Focus Area 3: Strengthening Governance System and Structure

#### Strategic Objectives:

- 3.1. Annual Operational Planning (AOP),

Monitoring & Evaluation (M&E) and Reporting System implemented.

- 3.2. Strengthening of leadership and management's skills
- 3.3. Operative Internal Audit Unit in NAC
- 3.4. ICT-strategy reviewed and implemented
- 3.5. ICT-Unit established
- 3.6. All employees have sufficient ICT - hardware and software for them to do their jobs efficiently
- 3.7. ICT archive policy developed and implemented
- 3.8. Internet in place in NAC for all employees
- 3.9. Organizational Structure reviewed, approved and implemented
- 3.10. Assets and Financial management system improved
- 3.11. Transport services sufficient for audit operations
- 3.12. NAC premises completed and maintained

### **Focus Area 4: Human Resources Development and Staff Welfare**

#### **Strategic Objectives:**

- 4.1. Human Resource Policy and Strategy Reviewed and Implemented
- 4.2. Annual Training plan for audit and non-audit staff in place and implemented
- 4.3. Performance Management system developed and implemented.
- 4.4. Develop and implement long-term training development programme for audit staff.
- 4.5. Develop senior management retention, succession and exit plans.
- 4.6. Staff remuneration at a comparable level with SAIs in the region
- 4.7. Staff Saving Cooperative Society (SCS) established.
- 4.8. A Professional Development programme established

### **Focus Area 5: Strengthen Advocacy and Stakeholders Engagement**

#### **Strategic Objectives:**

- 5.1. Stakeholder Engagement Strategy established and in use
- 5.2. Public Relation (PR) and communication function in place
- 5.3. NAC Website renewed and regularly updated
- 5.4. National Professional Accountancy Organization (PAO) established
- 5.6. PAC is assisted by NAC to be able to monitor implementation of audit.
- 5.7. Regular dialogue with the Anti-Corruption Commission and the Prosecutor General established.

## **e. Role and purpose of HR Strategy in the National Audit Chamber**

NAC's HR Strategy is an initiatives that aims to enable the SAI to attract, motivate, develop and retain highly skilled audit and other professionals. It is a comprehensive guideline designed to assist managers, HR practitioners and staff better to understand, address and manage issues relating to human resources in the SAIs. It is NAC roadmap that guides and enables the development and

implementation of HR practices in SAIs.

The ultimate NAC's HR goals and objectives are to up-skill and build expertise for purposes of delivering competent assurance and advisory audit services to the government's public financial management.

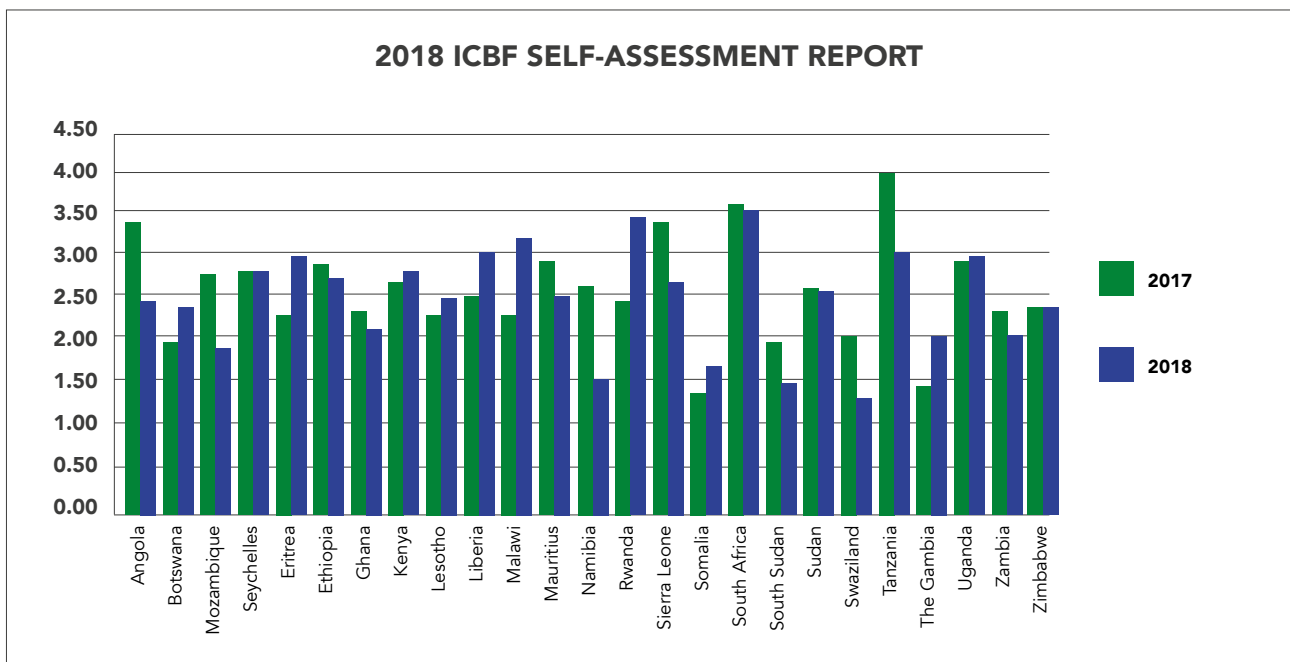


# ASSESSMENT RESULTS OF THE CURRENT REALITY

## a. Performance against ICBF and or SAI PMF-Frameworks

As a new SAI and member of African Organization of Supreme Audit Institution, we benchmarked and assessed ourselves against the AFROSAI-E ICBF-HR domain and INTOSAI SAI-PMF. The 2018 ICBF Self-Assessment placed NAC below level 2 (ICBF Chart below) due to the fact that NAC is independent on paper but in reality NAC gets

its finances from Ministry of Finance and staff recruitment through Ministry of Public Service and Labour. The expected peace deal calls for major reform in core oversight Institutions among them is NAC. This status quo is expected to change during the HR Plan period.



Note that NAC HR performance dropped from level 2 in 2018 compared to year 2017. This was due to diminishing financial and administrative independence.

## b. Organizational Assessment of current HR processes and system

1. NAC current assessment of HR processes reveals severe deficiency in staff capacities and capabilities, i.e. functional knowledge, functional skills, behavioural competencies and Leadership critical competencies, when benchmarked with the AFROSAI-E Integrated

Competency Framework Module. NAC lacks core competencies in financial audit, compliance audit, performance audit, specialized audits and other professional competencies, NAC also lacks behind in terms of placing women in the top management positions.

2. To achieve the strategic goals, a forecast of 500 workforces is required during the five years of NAC strategic plan. This manpower shall be increased yearly from the current baseline of 170 employees. Gender sensitive criteria will be a core selection criteria.
3. Almost all competencies in core audit types (financial, compliance, performance, specialized & other professional) are required to close the gap.
4. This HR strategy is designed to provide the required HR capacities and capabilities based on "B" strategies, job profile organizational structure, action plan and measure of success and failure.

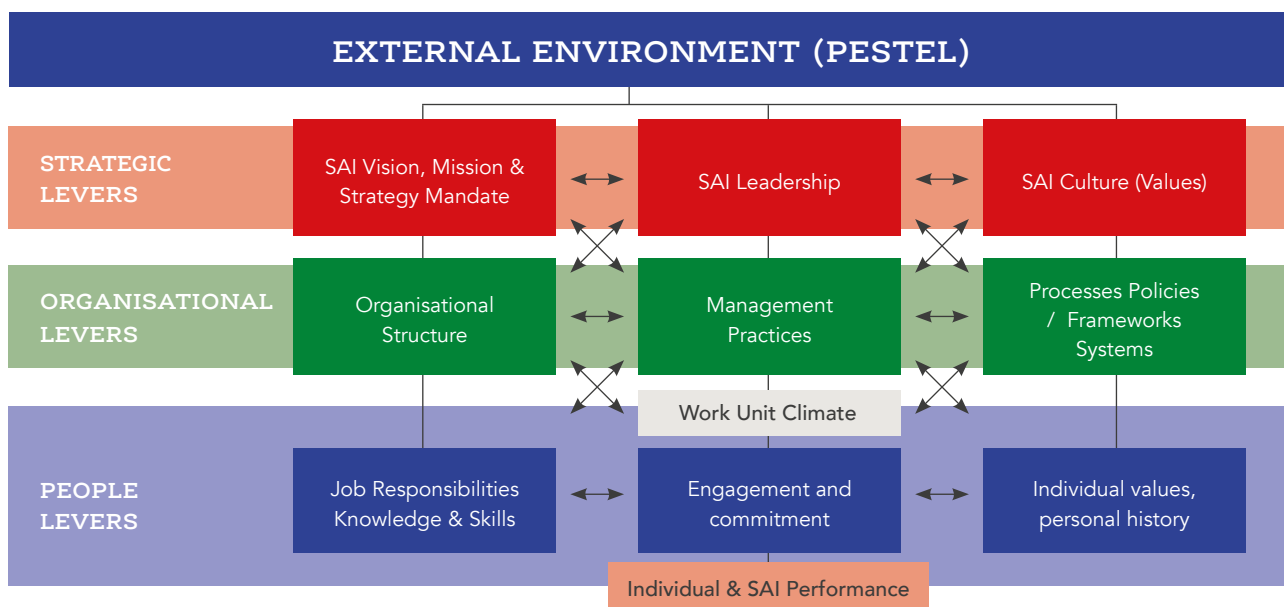
### **c. Strength, Weaknesses, Opportunities and Threads (SWOT) Analysis**

1. The SWOT Analysis addresses NAC's operating environment both from the internal and external points of view and outlines the drivers of change and the challenges impacting on the National Audit Chamber. The internal environment identifies NAC's Strengths and Weaknesses, while the external environment determines the Opportunities and Threats.
2. Annexure I shows the main factors identified as having influence on the performance of HRM Directorate and might continue to influence its performance in the future. NAC will take advantage of strengths and opportunities while mitigating weaknesses and threats.
3. The NAC HR Directorate lacks qualified employees of its own and is equally under staffed. The current two qualified employees are seconded from National Ministry of Public Services, Labour and Human Recourses Development. We hope with the signed peace agreement (RACRISS) NAC will be able to gradually recruit more employees annually as planned on HR strategy in order to cater for its large scope and mandate.

## d. Political, Economic, Social, Technological, Environmental & and Legal (PESTEL)

NAC is analysed in terms of External Environment, Strategic, Organisational and People levers as shown in annexure bellow.

The results of the PESTEL analysis are integrated in the SWOT analysis. **Annexure II**



## e. Stakeholder Analysis

NAC has identified its HR Strategic Stakeholders, including their needs and how NAC takes these needs into account, while pursuing its HRM vision, mission, focus area, and strategic objectives. For the HR Directorate, NAC employees are the main Stakeholders and they expect the Human Resources Management policies and procedures to give appropriate emphasis to quality

through professional recruitment, performance evaluation, professional development, capabilities, competence, career development, promotion, compensation and the estimation of personal needs. The second important stakeholder group identified are the NAC's senior management.

**Annexure III**

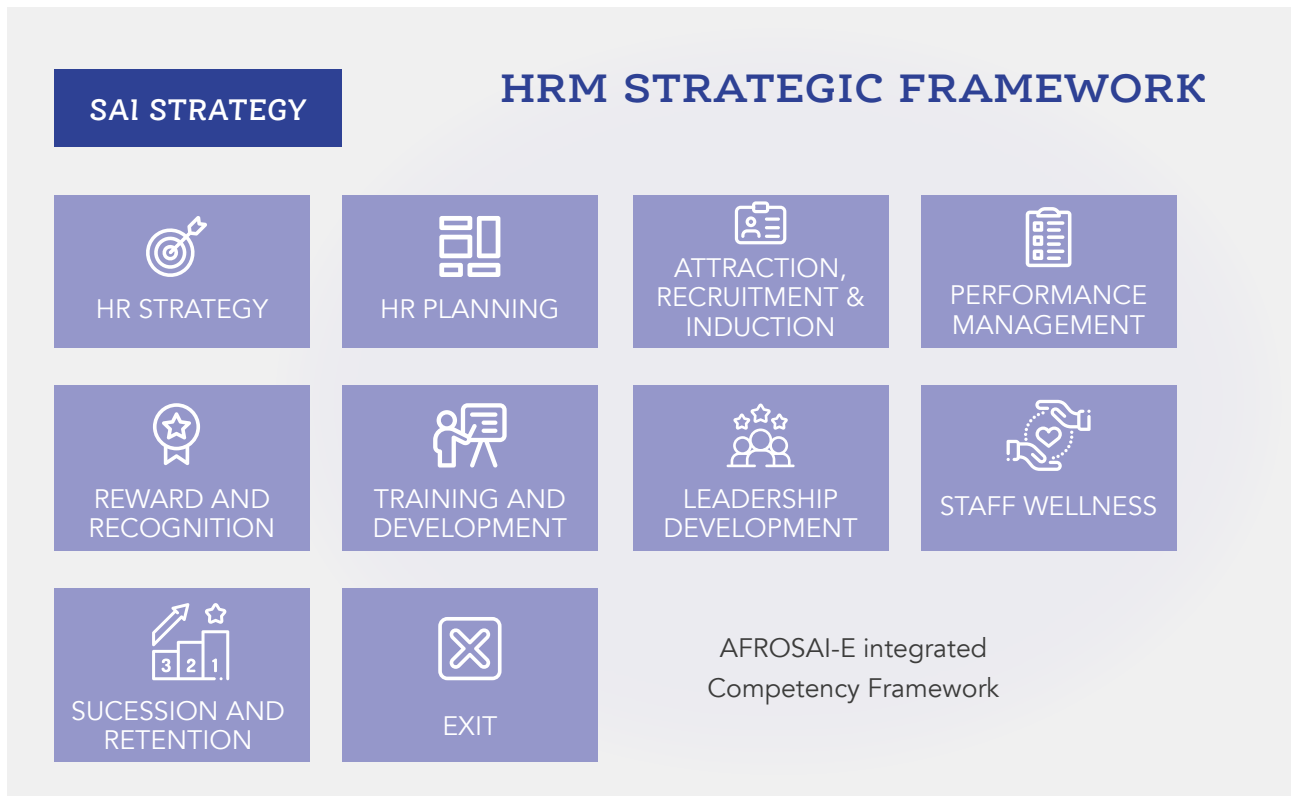
## f. Risk Analysis and Mitigation Plan

HRM is faced with challenges that need to be surmounted and Mitigations plans are integrated in the Strategy. These are exhibited in Risk Management Plan. **Annexure IV.**

# 3. HUMAN RESOURCE MANAGEMENT STRATEGIC FRAMEWORK

The HRM Strategic Framework is based on the Employee Life Cycle (Yeowell, 2011) which depicts the stages staff go through during their time in the SAI and defines the HR strategies/policies to be implemented related to each of the phases, namely:

HR Strategy, HR Planning, Attraction, Recruitment and Induction, Performance Management, Reward and Recognition, Training and Development, Leadership Development, Staff Wellness, Succession and Retention and finally Exit plan.



# NAC HR STRATEGIC FRAMEWORK

## 4.

This HR strategy supports the implementation of the NAC's Strategic Plan 2019-2024 through HR activities such as HR planning, attraction and recruitment, reward and recognition, performance management, training and development, retention and succession and staff wellness.

The HR strategy is an action plan to increase staff productivity and identify key HR areas where strategies can be implemented in realizing the NAC's strategic goals and objectives.

This HR strategy is aligned to the NAC's vision, mission, values and strategic focus areas (goals) to ensure viability and sustainability of the SAI.

## a. Human Resources - Vision, Mission, Values and Strategic Goals:

### Vision

NAC to be a centre of Excellence in Employment in South Sudan.

### Mission

To embrace International best HR practices, providing excellent growth opportunities to employees, engaging with key stakeholders (PAC, AFROSAI-E, DPs and Top management leadership)

### Values (ITSIM)

- Integrity; HRM to uphold a high standard of fairness, equity and professional ethics in recruitment, retention and succession practices to ensure trust and credibility for the SAI image.

- Shared vision; HRM to ensure that all employee understand the HR Strategy vision and aligned efforts through measurement and rewards
- Team work; HRM to instil a spirit of team work across different functions and divisions of NAC by enhancing learning and growth and alignment of their goals and objectives to achieve the SAI strategic goals and vision.
- Inspirational leadership; NAC and HRM leadership are to lead by example. They are to embrace the AFROSAI-E leadership Competency Framework.
- Making a difference; Effective and efficient oversight function by the SAI will improve service delivery and therefore impacting positively on the life of the citizenry.

## b. Process followed to identify HR Goals

The process followed in generating this HR Strategy include but not limited to:

- A task force of Strategic Planning Team was formed to draft 2019-2024 HR Strategy
- SWOT Analysis of 2019-2024 SP was reviewed by Strategic Planning Team of NAC senior officials by rolling over outstanding objectives and deleting executed ones.
- This HR Strategy is aligned to and is a bi-product of NAC Strategic Plan 2019-2024.

## c. High level HR Focus Areas or Goals

Certain capacities and capabilities are critical for HR Directorate to assist NAC in its endeavor to achieve the strategic goals and objectives. For the strategic planning period, HRM has identified five focus areas or Goals for capacity development, which are linked to goal 4 of NAC SP 2019-2024:

**Goal 1 - (NAC SP 4.1)** Human Resources Policy and Manual reviewed and HR Strategy formulated and implemented.

**Goal 2 - (NAC SP 4.2, 4.4, 4.8)** Comprehensive annual training, long- term development programmes & professional programmes developed and implemented.

**Goal 3 - (NAC SP 4.3)** Performance appraisal systems developed and implemented.

**Goal 4 - (NAC SP 4.5, 4.6)** Senior Management retention and succession plan developed and staff remuneration upgraded and implemented.

**Goal 5 - (NAC SP 4.7)** Employee welfare programmes developed and implemented.

# HR STRATEGIC GOALS, OBJECTIVES, ACTION PLANS AND MEASUREMENTS

STRATEGIC GOALS AND OBJECTIVES	ACTION ACTIVITIES	EXPECTED RESULTS OR OUTPUT
<p><b>Goal 1 (NAC SP 4.1)</b> Human resources policy and strategy reviewed and implemented.</p>		
<p><b>Objective 1</b> Review the HR policy</p> <p><b>Objective 2</b> HR Strategy Prepared</p> <p><b>Objective 3</b> HR Manual reviewed</p>	<ul style="list-style-type: none"> <li>• Select a team to review the current HR policy.</li> <li>• Customize HR strategy to comply with AFROSAI-E HR manuals.</li> <li>• HR strategy Team to finalize the draft HR plan and hand it to NAC Senior Management &amp; AFROSAI-E advisors for review and approval.</li> <li>• HR team to review and update HR Manual of 2012.</li> </ul>	<ul style="list-style-type: none"> <li>• HR Policy defines the rules and regulations, internal processes in line with the constitution and Audit Act. The policy covers: Terms of employment, Remuneration, Benefits, Hours of work, Disputes resolution, Nondisclosure agreements and Grounds for termination.</li> <li>• HR strategy aligned to NAC strategic plan 2019-2024</li> <li>• HR Plans for all areas in the employee life cycle defined: Attraction, Recruitment and Induction, Performance Management, Reward and Recognition, Training and Development, Leadership Development, Staff Welfare, Succession and Retention and finally Exit plan.</li> <li>• 2012 HR Manual updated.</li> <li>• HR implementation Matrix developed.</li> </ul>

STRATEGIC GOALS AND OBJECTIVES	ACTION ACTIVITIES	EXPECTED RESULTS OR OUTPUT
<p><b>Goal 2 (NAC SP 4.2, 4.4, 4.8)</b> Comprehensive annual training, Long-term development and Professional programmes established and implemented.</p>		
<p><b>Objective 1</b> Annual training programmes based on best practice to be prepared.</p>	<p>Annual core training programmes for all audit staff on:</p> <ol style="list-style-type: none"> <li>Legal framework, Constitution, audit Act, PFM Act, Procurement Act, NRA Act.(Customs &amp; taxations), Oil revenue Management Act, Bank of South Sudan Act, Companies Act, Pension Act, etc.</li> <li>Financial Framework Public Accounting Standards-IPSAS and Public audit standards (ISSAs).</li> <li>NAC Strategic Plan Vision, mission, values, goals &amp; objectives, Code of ethics, Overall audit plan, Operational plan, Communication plan, ICT plan, etc.</li> </ol>	<p>Quality Audit Reports, Staff IT capacity enhanced and Leadership capacity strengthened.</p> <ul style="list-style-type: none"> <li>NAC apply AFROSAI-E Integrated Competency Framework to conduct skills assessments, identify needed gaps, determine learning outcomes and design targeted development solutions.</li> <li>NAC training and development plan is based on a holistic view of the levers that impact NAC and individual performance.</li> </ul>
<p><b>Objective 2</b> Develop long term, formal and functional training programmes.</p>	<p>All auditors trained on Financial Audit Manual (FAM) , Compliance Audit Manual (CAM), Performance Audit Manual (PAM), ICT and IT Audit, public procurement audit, Oil Revenue audit (Fact Book), Stakeholders Communication, Management Development Programme (MDP) and Forensic audits such as: IFMIS, IMS, Environmental audit, Investigative audit, HR Software, Archive Software and Performance management software.</p>	<p>NAC adopted blended learning approach aligned to NAC Strategy in training and development. It includes: On-the-job experiential learning, Relationships and feedback learning, Classroom training and development and Off-the-job learning.</p> <ul style="list-style-type: none"> <li>AFROSAI-E Integrated Competency Framework provides the basis for selecting the right candidates based on the required competencies for the specific job.</li> </ul>
<p><b>Objective 3</b> Strengthen Professional Development Capacity of audit staff.</p>	<ul style="list-style-type: none"> <li>Encourage staff with Diploma degrees to upgrade, and bachelor holders to obtain high Diplomas and Master degrees from National Universities and Regional Universities</li> <li>Enroll audit staff for professional training; ACCA, CPA, FCCA, CA etc.</li> </ul>	<p>A pool of qualified professionals capable of executing NAC's strategic goals and objectives.</p>



STRATEGIC GOALS AND OBJECTIVES	ACTION ACTIVITIES	EXPECTED RESULTS OR OUTPUT
<p><b>Objective 4</b> Attraction, competency-based recruitment and induction</p>	<p>NAC to attract and recruit staff based on following steps:</p> <ol style="list-style-type: none"> <li>1. Choosing methods of recruitment</li> <li>2. Recruit efficiently</li> <li>3. Plan the selection process</li> <li>4. Conduct the interviews</li> <li>5. Check the references of your final candidates</li> <li>6. Conduct assessments</li> <li>7. Staff induction</li> </ol>	<p>Attraction and competency-based recruitment will allow for:</p> <ul style="list-style-type: none"> <li>• The recruitment, placement, assessment and induction of staff with the right functional knowledge, skills and behavioral competencies to excel in NAC Environment.</li> </ul>

**Goal 3 (NAC SP 4.3)**

Performance developed Management Systems reviewed and implemented.

<p><b>Objective 1</b> To improve performance of employee in achieving excellence.</p> <p><b>Objective 2</b> To achieve NAC's strategic objectives.</p>	<ul style="list-style-type: none"> <li>• HR team to review and upgrade the current Performance appraisal system.</li> <li>• Create awareness to all staff to instil a culture of performance.</li> <li>• Establish a well-equipped office to keep all records of employee for follow up and reviews.</li> </ul>	<p>Staff inspired to meet and exceed expectations and boost employee's satisfaction.</p> <p>The Performance policy process include:</p> <ul style="list-style-type: none"> <li>• <b>Planning</b> - a performance plan compiled for the staff member and outlining deliverables.</li> <li>• <b>Tracking</b> - The tracking plan is updated and kept as accurately and objectively as possible. Barriers to performance objectives or development are identified. This information forms the basis for feedback, review, coaching and formal assessments.</li> <li>• <b>Informal Feedback</b> – Staff members must continuously be informed of their progress, successes or shortcomings.</li> <li>• <b>Formal Feedback</b> - a formal feedback session between the manager and staff member will be held quarterly, where observed information is shared and discussed. Performance and development plans are reviewed, and follow-up and/or remedial steps agreed upon.</li> </ul>
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STRATEGIC GOALS AND OBJECTIVES	ACTION ACTIVITIES	EXPECTED RESULTS OR OUTPUT
<p><b>Objective 3</b> To promote personal development</p>	<ul style="list-style-type: none"> <li>• Develop staff growth through coaching and development.</li> <li>• Build and enhance relationships between management and staff.</li> </ul>	<ul style="list-style-type: none"> <li>• Staff capacities are strengthened.</li> <li>• Staff members know what is expected from them.</li> </ul>
<p><b>Objective 4</b> To establish Employees Reward and Recognition Policy.</p>	<p>NAC to formulate a Reward and Recognition Policy.</p>	<ul style="list-style-type: none"> <li>• Reward and Recognition Policy and criteria/ considerations</li> <li>• Fair and consistent staff compensation/reward is reflective of external market</li> <li>• Staff recognition for individual and team achievements of NAC strategic goals</li> </ul>
<p><b>Goal 4 (NAC SP 4.5, 4.6)</b> Senior Management Retention and Succession plan developed and staff remuneration upgraded and implemented.</p>	<ul style="list-style-type: none"> <li>• Develop and implement a robust Human Resources Management system (HRMS).</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Management and leadership</b> capacity policy operational.</li> <li>• Assessed leadership Capacity against AFROSAI-E Leadership Framework</li> <li>• Defined professional development opportunities for NAC leaders and Managers</li> <li>• Formal Leadership development opportunities for NAC defined</li> <li>• Informal Leadership development opportunities for NAC defined</li> </ul>
<p><b>Objective 1</b> Establish <b>retention policy</b> for NAC staff</p>	<ul style="list-style-type: none"> <li>• Draw a retention &amp; succession plan policy and strategy.</li> </ul>	<ul style="list-style-type: none"> <li>• <b>A retention policy and criteria</b> for senior management considerations:</li> <li>• Identify critical competencies to be retained in NAC</li> <li>• Nomination criteria developed for staff to be retained.</li> <li>• Contracting, monitoring and assessment process for retention candidates developed.</li> <li>• Adopt the five elements that drive engagement and ensure staff retention: <ul style="list-style-type: none"> <li>o Reward</li> <li>o Recognize</li> <li>o Relationship</li> <li>o Respect</li> <li>o Retention strategy</li> </ul> </li> </ul>

STRATEGIC GOALS AND OBJECTIVES	ACTION ACTIVITIES	EXPECTED RESULTS OR OUTPUT
<p><b>Objective 2</b> Establish <b>succession policy</b> for NAC staff</p>	<ul style="list-style-type: none"> <li>Identify key positions in NAC hierarchy that need succession.</li> </ul>	<p>A succession policy and criteria for critical competencies considerations for NAC:</p> <ul style="list-style-type: none"> <li>Identify critical leadership succession positions at NAC</li> <li>Nomination process in place to determine succession for critical leadership positions.</li> <li>Contracting, monitoring and assessment process for succession plan</li> </ul>
<p><b>Objective 3</b> Senior management <b>exit policy</b> Establish</p>	<ul style="list-style-type: none"> <li>Exit plan established for senior management.</li> </ul>	<p>Exit policy and criteria for NAC senior management considerations:</p> <ul style="list-style-type: none"> <li>Different types of Exits processes developed: These include Exit Policy for: <ul style="list-style-type: none"> <li>Resignation</li> <li>Termination of contract</li> <li>Dismissal</li> <li>Retirement</li> <li>Death</li> </ul> </li> <li>Exit Interview process developed</li> <li>Plan to address issues why staff leave are developed.</li> </ul>
<p><b>Objective 4</b> Establish <b>Employee Remuneration Reform</b> comparable to region.</p>	<p>Advocate for appraisal of NAC staff remuneration in the current Revitalized Agreement on Conflict Resolution in South Sudan.</p>	<ul style="list-style-type: none"> <li>NAC Staff remuneration is set at external market level and comparable with their peers in the region.</li> </ul>
<p><b>Goal 5 (NAC SP 4.7)</b> Employee welfare programmes developed and implemented.</p>	<p>NAC employee's Saving Cooperative Society is operational</p>	
<p><b>Objective 1</b> Establish NAC employee's <b>Saving Cooperative Society (SCS)</b></p>	<ul style="list-style-type: none"> <li>Constitute employee committee to come up with the name and constitution for the SCS.</li> <li>Register the SCS with the relevant authorities.</li> <li>Carry out the other necessary prerequisites like opening a bank account and setting up a secretariat.</li> </ul>	<p>NAC employee SCS Policy and criteria/considerations:</p> <ul style="list-style-type: none"> <li>NAC Saving Cooperative Society Executive Committee established.</li> <li>Governance rules and regulations for SCS formulated and implemented</li> <li>SCS goals and objectives well defined</li> <li>Reporting SCS annual activities to NAC employee general assembly.</li> </ul>

STRATEGIC GOALS AND OBJECTIVES	ACTION ACTIVITIES	EXPECTED RESULTS OR OUTPUT
<p><b>Objective 2</b> Establish NAC Employee <b>Support Fund.</b></p>	<p>Promoters staff Committee to:</p> <ol style="list-style-type: none"> <li>1. Open bank account for the Support Fund.</li> <li>2. Formulate governance rules and regulation for the Support Fund.</li> <li>3. Define strategic goals and objectives of the Support Fund.</li> </ol>	<p>NAC Employee Support Fund Policy and criteria/considerations:</p> <ul style="list-style-type: none"> <li>• NAC employee Support Fund executive Committee formed.</li> <li>• Governance rules and regulations for Support Fund formulated and implemented</li> <li>• Support Fund goals and objectives well defined</li> <li>• Reporting Support Fund annual activities to NAC employee general assembly</li> </ul>

# HR STRATEGY IMPLEMENTATION PROCESS - ACTION PLAN

## NAC Focus area 4: Human Resources Development and Employee Welfare

STRATEGIC OBJECTIVES	ACTION ACTIVITIES	MILESTONE TARGET	UNIT RESPONSIBLE	B-STRATEGIES
<b>Goal 1 (NAC SP 4.1)</b> HR Policy and strategy reviewed and implemented.		2020-2021	Directorate HR	
<b>Objective 1</b> Review the HR policy	<ul style="list-style-type: none"> <li>HR team to review the current HR policy.</li> </ul>			Build strategy
<b>Objective 2</b> Prepare HR Strategy	<ul style="list-style-type: none"> <li>HR strategy team to share draft HR strategy with AFROSAI-E Advisors and NAC's Senior Management approval.</li> </ul>			Build strategy
<b>Objective 3</b> HR Manual reviewed	HR team to review and update HR Manual of 2012.			Build strategy
<b>Goal 2 (NAC SP 4.2, 4.4,4.8)</b> Comprehensive annual training plans, Long-term development and Professional programmes established and implemented.		2019-2024	Directorate of Training	
<b>Objective 1</b> Training policy based on best practice to be prepared.	<ul style="list-style-type: none"> <li>Induction training policy for new staff on legal, financial framework &amp; strategic plan.</li> </ul>			Build, boost and bind
<b>Objective 2</b> Develop long term formal and functional training programmes.	<ul style="list-style-type: none"> <li>All auditors trained on FAM, CAM, and PAM &amp; Forensic audit.</li> </ul>			Build, boost and bind
<b>Objective 3</b> Strengthen Professional development Capacity of audit staff.	<ul style="list-style-type: none"> <li>Enroll audit staff for professional development studies- ACCA, CPA, FCCA &amp; CA etc.</li> </ul>			Build, boost and bind

STRATEGIC OBJECTIVES	ACTION ACTIVITIES	MILESTONE TARGET	UNIT RESPONSIBLE	B-STRATEGIES
<b>Objective 4</b> Attraction, competency-based recruitment and induction	NAC to attract and recruit staff based on best practices			Build, boost and bind
<b>Goal 3 (NAC SP 4.3)</b> Performance developed management systems implemented.		2019-2021	Directorate of Human Resources	
<b>Objective 1</b> To improve performance of employee in achieving excellence.	<ul style="list-style-type: none"> <li>HR team to review and modify the current Performance appraisal system.</li> </ul>			Buy, Boost
<b>Objective 2</b> To achieve NAC's strategic objectives.	<ul style="list-style-type: none"> <li>Create awareness to all staff to instil a culture of performance.</li> </ul>			Buy, Boost
<b>Objective 3</b> To promote personal development	<ul style="list-style-type: none"> <li>Develop staff growth through coaching and development.</li> <li>Build and enhance relationships between management and staff.</li> </ul>			Buy, Boost
<b>Objective 4</b> Employees Reward and Recognition Policy.	<ul style="list-style-type: none"> <li>Create awareness to all staff.</li> <li>Establish a well-equipped office to keep all records of employee for follow up and reviews.</li> <li>NAC to formulate a Reward and Recognition Policy.</li> </ul>			Buy, Boost
<b>Goal 4 (NAC SP 4.5, 4.6)</b> Senior Management retention and succession plan Developed and implemented.	<ul style="list-style-type: none"> <li>Develop and implement a robust Human Resources Management system (HRMS).</li> </ul>		Directorate of Human Resources	
<b>Objective 1</b> Establish retention planning.	<ul style="list-style-type: none"> <li>Draw a retention &amp; succession planning policy and strategy.</li> </ul>	2020-2021		Build and Bind

STRATEGIC OBJECTIVES	ACTION ACTIVITIES	MILESTONE TARGET	UNIT RESPONSIBLE	B-STRATEGIES
<b>Objective 2</b> Establish succession planning	<ul style="list-style-type: none"> <li>Identify key positions in NAC hierarchy that need succession.</li> </ul>	2020-2021		Build and Bind
<b>Objective 3</b> Establish Exit Plan	<ul style="list-style-type: none"> <li>Exit plan reviewed annually.</li> </ul>	2020-2024		Build and Bind
<b>Objective 4</b> Staff remuneration reformed	<ul style="list-style-type: none"> <li>Upgrade NAC staff remuneration to match with the region.</li> </ul>	2020-2024		Build and Bind
<b>Goal 5 (NAC SP 4.7)</b> Employee welfare programmes developed and implemented.			Directorate of Human Resources	
<b>Objective 1</b> Establish a NAC employee Saving and Cooperative Society (SCS)	<ul style="list-style-type: none"> <li>Constitute staff committee to come up with the name and constitution for the SCS.</li> <li>Register the SCS with the relevant authorities.</li> <li>Open a bank account and setting up a secretariat.</li> </ul>	2020-2024		Build strategy
<b>Objective 2</b> Establish staff Support Fund.	<ul style="list-style-type: none"> <li>Formulate funding and disbursement polices.</li> </ul>	2020-2024		Build strategy

# 7.

# HR MONITORING & EVALUATION

Monitoring and evaluation of this Strategic Plan will be done in a participatory manner so as to secure a broader participation base and support for long term sustainability. Participatory M&E will also serve as a mechanism for determining what works, what does not and why. Answers to these concerns will be synthesized for lessons learned that will help improve NAC- HR in the next phases of Strategic Planning.



# REPORTING ON PERFORMANCE AND PROGRESS OF HR STRATEGY

**To monitor the progress and result of the SP, the following will be key measures:**

- a. Quarterly reports (QRs). These reports will be developed internally in NAC-HRD assessing the Operational plan and milestones progress. In regular management meetings, challenges and risks will be addressed.
- b. Annual reporting will be done through the NAC Annual Activity reports which comprises of financial and non-financial information. This will show the activities of NAC throughout a preceding year intended to give stakeholders and other interested people information about the NAC's activities and financial performance. The report will cover the implementation progress, achievements and challenges faced. Apart from being a distinctive marketing tool the report will make NAC-HRD visible and strengthen engagement with stakeholders through their feedback.
- c. A midterm evaluation review (MTR) of the HR Strategic Plan. This will serve NAC by providing an overall assessment of the performance while providing opportunity for critical assessment of the plan. The evaluation will help in decision making and also assist with taking stock of lessons from experience in the first two and a half years of the Chamber. Based on the report, appropriate actions will be identified in design, implementation and management of the plan. The experience will give a means to identify reorientations and improve the quality and relevance of the Chamber in the remainder of the programming period.
- d. An end-of term review (ETR) of the SP will be carried out by September of year 2024.



**AFROSAI-E Regional Annual HR Workshop**  
 from 24<sup>th</sup> - 28<sup>th</sup> June 2019  
 Kigali - Rwanda

# ANNEXURE I: PESTEL ANALYSIS

The HR Strategy considers the following political, economic, social, technological, environmental & ethical and legal aspects to be important to the functioning of the HRM.

## Political factors

After two years of its independent from Sudan in 9 July 2011, South Sudan was engaged in border conflicts with Sudan and was embroiled in civil war within itself since 2013 to 2018. This has major impact on HRM in NAC workforce.

## Economic factors

The shutdown of oil production in 2012 and later resumption of production with less than its capacity and plummeting of international oil prices impacted negatively on macro-economics of the country and directly affected the budget allocation to HRM in NAC to date.

## Social factors

The civil war which started political turned ethnic and tribal. More than two millions South Sudanese are refugees at neighboring countries and the same number are internally displaced at protection of civilians (POCs) camps of the UN. The social fabric is fragmented and have negative impact on NAC staff, whose live are now threatened if they go to areas antagonistic to their tribe.

## Technological factors

Most development partners withdrew their financial support to the Country with exception of humanitarian assistance. NAC loss the DP assistance and as a result NAC staff missed out on regional and international technical workshops, conferences and seminars.

## Environmental factors

NAC is operating in an environment where government power supply (electricity) is absent. Access to internet is intermittent either due to fuel for the generator or non-payment of internet service provider invoices. HRM therefore find difficulty automating its processes.

## Ethical factors

Salary delay of six month has made NAC staff to stay at home. Some deserted NAC and moved to other better paying organizations, such as banks, NGOs and Oil companies. Those remaining are prone to compromise the core values of NAC.

## Legal factors

The NAC Audit Act. 2011 does not give the Chamber financial and administrative independence as required by Lima Declaration and UN Resolution 66.

# ANNEXURE II

## SWOT ANALYSIS

STRENGTHS (ORGANIZATIONAL ATTRIBUTES)-INTERNAL	WEAKNESSES (ORGANIZATIONAL ATTRIBUTES) – INTERNAL
<ul style="list-style-type: none"> <li>• Broad and constitutionally based mandate.</li> <li>• Dedicated and visionary leadership.</li> <li>• Acceptance in the Public Sector.</li> <li>• NAC Regulations and by-laws.</li> <li>• Staff exposed to and familiar with regional developments and international standards for auditing (INTOSAI/ AFROSAI-E).</li> <li>• Managers having undergone Management Development training.</li> </ul>	<ul style="list-style-type: none"> <li>• Inadequate professional skills and pool of talent.</li> <li>• Poor logistical environment, including outdated ICT-equipment and grounded vehicles</li> <li>• English Language issues.</li> <li>• Unfilled posts (Vacant positions).</li> <li>• Lack of incentives and motivation.</li> <li>• Lack of rotation policy of employees with inadequate handover procedures.</li> <li>• Lack of a communication policy and strategy.</li> <li>• Inadequate training on developed audit guidelines, manuals and key financial systems operated within the audited entities.</li> <li>• Inadequate IT audit professionals to develop and improve audit assurance.</li> <li>• Non-operational performance appraisal systems.</li> <li>• Insufficient office space.</li> <li>• Lack of a follow-up mechanism within NAC.</li> <li>• New office facilities not finalized.</li> <li>• Website is nonoperational.</li> </ul>
OPPORTUNITIES(ENVIRONMENTAL ATTRIBUTES)-EXTERNAL	THREATS (ENVIRONMENTAL ATTRIBUTES)-EXTERNAL
<p>The shutdown of oil production in 2012 and later resumption of production with less than its capacity and plummeting of international oil prices impacted negatively on macro-economics of the country and directly affected the budget allocation to HRM in NAC to date.</p>	<ul style="list-style-type: none"> <li>• Technology up scaling limitations.</li> <li>• Perceived political and economic instability.</li> <li>• MDAs unable to close books and prepare financial statements.</li> <li>• MOFP has no capability to prepare consolidated financial statements after independence in 2011 to date.</li> <li>• Ineffective and inefficient Internal Audit Department within MOFP.</li> <li>• Delay in preparation and submission of financial statements for audit.</li> <li>• Nonexistence of professional National Accounting and Auditing Association.</li> <li>• Instability hindering NAC's operations to the states and counties.</li> <li>• Unreliable and unpredictable funding size of government budget</li> <li>• Salary delays coupled with the hyperinflation can lead to turnover and lack of motivation among employees.</li> <li>• Unavailability of Government electricity supply.</li> </ul>

# ANNEXURE III

## STAKEHOLDER'S ANALYSIS

S/N	STAKEHOLDERS EXPECTATIONS FROM THE NAC	EXPECTATIONS OF NAC FROM ITS STAKEHOLDERS	NAC STRATEGIES FOR MEETING ITS STAKEHOLDERS EXPECTATIONS
<b>1.</b>	<b>NAC STRATEGIES FOR MEETING ITS STAKEHOLDERS EXPECTATIONS</b>		
	The Senior management team expects the following from the Auditor-General:	Professional HRM team with competence, capabilities and commitment to ethical principles necessary to:	NAC shall ensure that HR policies and procedures give appropriate emphasis to quality by professional recruitment, performance evaluation, professional development, capabilities, competence, career development, promotion, compensation and the estimation of personnel needs
	<ol style="list-style-type: none"> <li>a. Demonstrate total commitment in the implementation of the HRSP</li> <li>b. Set a tone of integrity, accountability, transparency and fiscal probity.</li> <li>c. Provide strategic direction and oversight of HR Plan execution.</li> <li>d. Create a people-centered working environment that prioritizes training, continuous professional development and a market tested salary structure and benefit package.</li> </ol>	<ul style="list-style-type: none"> <li>• perform their tasks in accordance with relevant standards and applicable and legal and regulatory requirements; and</li> <li>• enable the SAI to issue audit reports and other services of appropriate quality in the circumstances.</li> </ul>	

S/N	STAKEHOLDERS EXPECTATIONS FROM THE NAC	EXPECTATIONS OF NAC FROM ITS STAKEHOLDERS	NAC STRATEGIES FOR MEETING ITS STAKEHOLDERS EXPECTATIONS
<b>2.</b>	<b>EMPLOYEES</b>		
	Employee expect from Senior Management:	Professional senior management team with competence, capabilities and commitment to ethical principles necessary to:	NAN shall ensure that Human Resources policies and procedures give appropriate emphasis to quality by professional recruitment, performance evaluation, professional development, capabilities, competence, career development, promotion, compensation and the estimation of personnel needs.
	<ul style="list-style-type: none"> <li>a. Demonstrable commitment to the execution of the HR Strategic Plan.</li> <li>b. Encouragement of employee participation in the execution of the HR Strategic Plan.</li> <li>c. Creation of a healthy working environment, including health, safety and professional working environment</li> </ul>	Perform their tasks in accordance with relevant standards and applicable legal regulatory requirements and enable the SAI to issue audit reports and other services of appropriate quality in the circumstances.	

# ANNEXURE IV

## RISK ANALYSIS AND MITIGATION PLAN

S/N	RISK FACTOR	LEVEL	RISK MANAGEMENT STRATEGIES
	Limited budget support for NAC to finance the execution of the HR Strategy.	H	NAC to campaign for extra resources from Development Partners.
	Employees and other stakeholders not sharing the vision, mission and values of NAC.	H	NAC will conduct induction workshops for new auditors and refresher workshop to all auditors with emphasis on NAC vision, mission and strategic objectives.
	High staff turnover due to increasing external career opportunities for auditors and NAC support staff as the economy of South Sudan improves wherein NAC cannot maintain a competitive salary and benefit package.	H	Because of the revitalized peace agreement, the oil production will increase, and therefore government revenues and NAC approved budget will be executed fully.
	Dependence on Ministry of public Service in recruitment and firing staff.	H	NAC the need of NAC independence.
	Difficulties in transporting the work culture of senior management to strive for higher levels of qualitative outputs as individuals and as an institution.	H	NAC will build capacity of young auditors in order to assume managerial position in the near future to bridge the gap of incapacity between NAC senior auditors to produce quality audit reports.



REPUBLIC OF SOUTH SUDAN  
NATIONAL AUDIT  
CHAMBER

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