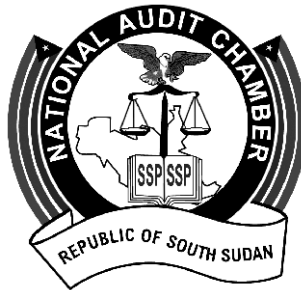


# **STRATEGIC DEVELOPMENT PLAN**

## **2011 - 2015**



**National Audit Chamber**  
**Republic of South Sudan**



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## Glossary of Acronyms

ACCA	Association of Certified Chartered Accountants
AG	Auditor General
AFROSAI	African Organization of Supreme Audit Institutions
AR	Audit Report
CAAT	Computer Assisted Auditing Techniques
CAT	Certified Accounting Technician
CBTF	Capacity Building Trust Fund
CIPFA	Chartered Institute of Public Financial Accountants
CPA	Comprehensive Peace Agreement
DAG	Deputy Auditor General
DG	Director General
EAA	External Audit Agent
GCE	Government Commercial Enterprises
GOSS	Government of Southern Sudan
HR	Human Resources
ICSS	Interim Constitution of Southern Sudan
INTOSAI	International Organization of Supreme Audit Institutions
IPPRD	Interim Public Procurement Regulations and Disposals
IPSAS	International Public Sector Accounting Standards
ISA	International Standards of Auditing
IT	Information Technology
JDT	Joint Donor Team
MDA	Ministries, Departments, and Authorities
MDTF	Multi Donor Trust Fund
MoFEP	Ministry of Finance and Economic Planning
ML	Management Letter
NAC	National Audit Chamber
PAC	Public Accounts Committee
PFMA	Public Financial Management Act
QA	Quality Assurance
RSS	Republic of South Sudan
SAI	Supreme Audit Institution
SDP	Strategic Development Plan
SSAC	Southern Sudan Audit Chamber
SSACC	South Sudan Anti Corruption Commission
SWOT	Strengths, Weaknesses, Opportunities and Threats
UNDP	United Nations Development Programme
VFM	Value for Money
WB	World Bank

## FOREWORD



Ambassador Steven Wöndu,  
Auditor General,  
Republic of South Sudan.

This Strategic Development Plan (SDP) is the auditors' interpretation of the provisions of the Transitional Constitution of South Sudan (2011) that established the South Sudan National Audit Chamber and defined its role as an integral part of the government. This elaboration is an attempt to extract operational plans from the provisions of the constitution and the South Sudan National Audit Chamber Act (2011).

This SDP 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 for developing a world class Supreme Audit Institution. 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 National Audit Chamber of South Sudan as an institution of international standards. I would implore every official of the Chamber to pledge for its success.

This Plan is a communication to our principals, the people of South Sudan, of the steps we intend to take to deliver the service that we have been mandated to provide to society. While the Annual Audit Reports will indeed be availed to the citizenry, most of our interaction with the public will be conducted indirectly through the President, the Legislative Assembly, Civil Society and the Fourth Estate.

We live and work in a global environment in which the task of nation building is shared. The SDP is a communication to our friends 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 and procedures. This SDP is our communications to our peers in the International Organization of Supreme Audit Institutions of our vision and how we plan to conduct the affairs of the profession in the new 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.

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

To facilitate the reader, I have started with the historical background of public audit in South Sudan and traversed through the vision and mission of NAC, its core values, its strengths and weaknesses and its opportunities and threats. It is in this context I want to set sail the four goals of the SDP namely, Institution building, Capacity building, Operational dynamics and promoting Transparency and Good Governance in this new nation. The efforts of my leadership and the contributions of my colleagues will have to recognise certain critical factors for the success of SDP including implementation challenges and monitoring and evaluation. Thus this Strategic Development Plan has three major parts, four important goals and ten chapters. The tenth chapter gives a bird's glance of the action points with the time and task lines. Six annexures at the end will give statistical under pinning to the averments made in the plan.

I would like to record here my deep appreciation of the contributions made by the EAA and its project team leader Mr. Srinivasan Satyamoorthy.

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. As they say in Makerere University, "We Build for the Future".

## History and Organisational Profile

Many African countries have adopted the parliamentary (Westminster) model of Supreme Audit Institution (SAI) where an individual Auditor General (AG) heads the organization which is, ideally, independent of the Executive. The SAI focuses on the review of financial management and the accounts of public entities on behalf of the parliamentary committees to whom the AG presents one or more audit reports in a year for detailed discussion so that systemic corrections and better value for public expenditure are brought about. The AG is generally assured of organizational independence to function without fear or favour of the Executive and his Audit Reports are made public as a part of the functions of oversight institutions.

Similar oversight institutions have historically existed in The Republic of Sudan, including an Audit Chamber in Khartoum. But there was little evidence of their impact on the public sector institutions in South Sudan. The reasons were many; civil conflict, geographical factors, limited logistics, discriminative social welfare concerns and the absence of a professionally qualified work force are some of the illustrative ones. The Comprehensive Peace Agreement (CPA) provided an opportunity to overcome this state of affairs and the Southern Sudan Audit Chamber (SSAC) was established in 2006 under Article 195 of the Interim Constitution of Southern Sudan (ICSS) 2005.

Initially the SSAC was profiled as a collegium or a committee with a chamber of five members and not as a Supreme Audit Institution with a single supreme Auditor General supported by a hierarchical structure. In the absence of an appropriate functional structure, the fledgling SSAC failed to deliver and could not even develop an auditing vision or a professional mission. Hence the chamber could hardly address the fringes of the public audit responsibility in the emerging nation. The absence of professional audit staff and trained officers coupled with the absence of traditions of public audit to fall back upon, compounded the weaknesses of the newly established Chamber. Ultimately the internal discords and structural imbalances of the Chamber led to the closure of the dysfunctional chamber and the Secretary General of the Council of Ministers, Government of Southern Sudan (GoSS) assumed temporary responsibility in 2007. Audit operations were severely curtailed and the budget of the Audit Chamber was curtailed as a consequence.

After a lapse of almost three years a substantive Auditor General (AG) was appointed in 2010. The new AG has taken on the task to evolve SSAC into a Supreme Audit Institution (SAI) in South Sudan comparable to similar institutions in other countries.

This included the drafting of an Audit Law to deliver clarity on the institutional mandate and developing an Audit Manual to establish professional methodologies and practices to deliver an effective oversight function. The new Audit Law has been approved by the Ministry of Legal Affairs, the Council of Ministers, the Southern Sudan Legislative Assembly. It was signed by His Excellency the President, on 7th July 2011 as Southern Sudan Audit Chamber Act 2011.



Following the creation of the Republic of South Sudan (RSS) on 9<sup>th</sup> July 2011, the SSAC has been renamed the National Audit Chamber (NAC). Amendments to the Audit Chamber Act have been proposed to accommodate the new political reality and the increased mandate that comes with the transformation of an autonomous region to a full fledged sovereign State.

The Chamber continues to operate without adequate professional manpower and skills, and necessary supporting infrastructure (e.g. a suitable building and IT facilities). Further, as the existing educational system in South Sudan has not created a pool of qualified auditors and technicians for recruitment, the AG has had to rely upon much-needed capacity building technical assistance funded by Multi Donor Trust Fund and the services of the External Audit Agent.

These internal limitations of NAC have been further compounded by the pace of change and resultant complexities of external developmental activities underpinning the South Sudan Development Plan (2011-2013). These developmental activities of RSS have established new demands and added new dimensions to Public Sector Audit and oversight responsibilities.

These existing challenges and emerging demands on the Audit Chamber, combined with the limitations of human and other resources have made it essential for NAC to have a path finder in a Strategic Development Plan (SDP). This medium term SDP (2011-2015) aims to address both the internal issues and external developments detailed above, so that NAC not only develops as an institution but is also able to fulfil its constitutional mandate.

The Strategic Development Plan reflects the aspirations, policies and directions of the Auditor General. This SDP (2011-2015) includes:

- NAC goals and objectives.
- Identification of goals and articulation of objectives
- Prioritisation of Action Plans.
- SWOT analysis.
- Timelines and task lines.
- Vision and Mission statements.
- Establishing internal cohesions to evolve a functioning SAI.
- Implementation challenges and critical factors for success.
- Monitoring and Evaluation of SDP Implementation.
- Implementation Matrix detailing annual targets and indicating task/time lines with performance indicators.

## The Strategic Development Plan (2011-2015)

### Overview

*“Strategic planning is a disciplined effort to produce fundamental decisions and actions that shape and guide what an organization is, what it does, and why it does it, with a focus on the future”.<sup>1</sup>*

This SDP responds to one of the important aspirations of the NAC which is to emerge as an independent audit institution and to deliver public audit services in line with international standards. Concurrently the SDP recognises the challenges of a rapidly changing and continuously developing public sector, the legal ramifications and the institutional and political environment in South Sudan.

Since the Plan is multi-dimensional and time-bound, a core Working Group within the NAC will monitor progress against agreed performance criteria and take corrective action where necessary. Changes to targets and timeframes - or changes to the administrative and operational procedures will be recommended by the Working Group. The Strategic Goals will be dynamically reviewed so that they will resonate with the changing environment, both internal and external, and reflect emerging demands from stakeholders.

Task Team Leaders will be identified and delegated with the responsibility to maintain the time lines, cost budgets and quality

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<sup>1</sup> Bryson’s Strategic Planning in Public and Non profit Organizations.

standards. However, the realisation of the SDP will rest directly with the Auditor General.

Linkages will be established between the SDP and the Annual Activity Plans of the NAC which would be shaped by the annual budget allocations and donor funding. The implementation of the SDP will usher in:

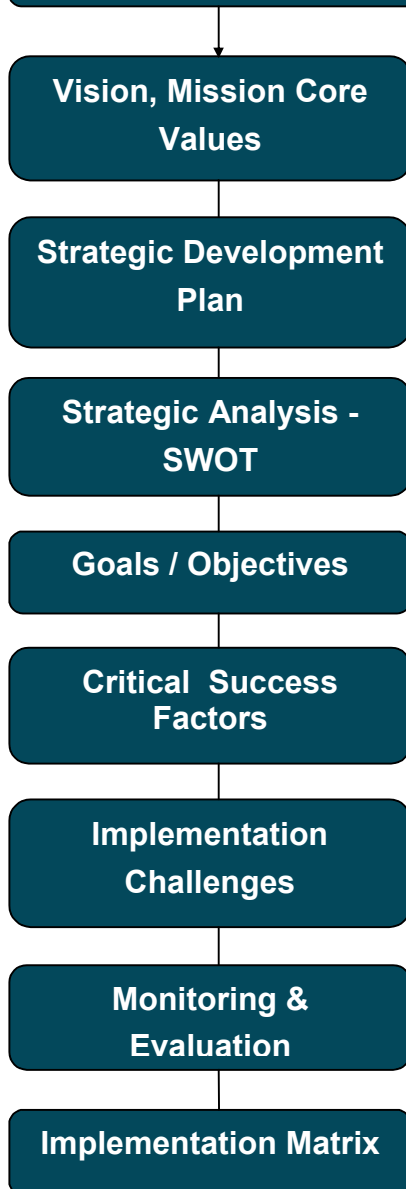
- Development of different fields of audit such as Revenue Audit.
- Reputation for quality, timeliness and independence, of NAC
- Stakeholders' demand for greater accountability of government.
- NAC performance conformity with international benchmarks.

This SDP takes into account the need to strike a balance between the mandate, mission, and vision of the NAC and the human, technological and financial resources available to the NAC. The Chamber has to develop as an independent institution with its officials developing appropriately as professionals of the highest calibre. To achieve this twin objective of institutional and individual developments, this SDP will be underpinned with Human Resource Development Plan, IT Plan and Annual Training Plan. Functional experts and consultants in areas such as training, capacity-building and IT development will also assist in the delivery of the objectives.

This Strategic Development Plan rests on four pillars viz:

1. Institution Building.
2. Capacity Development.
3. Operational Dynamics.
4. Transparency and Accountability for Good Governance.

# OVERVIEW OF THE STRATEGIC DEVELOPMENT PLAN



## Goal 1. Institution Building

- To Strengthen the Legal Framework
- To Ensure adequate Budget allocations
- To Develop NAC's Infrastructure
- To Promote Transparency & Accountability in Governance
- To Establish mutually beneficial working relationships

## Goal 2. Capacity Development

- To Strengthen Leadership & Management
- To Expand existing Institutional Structures
- To Develop & Manage resources(HR Strategy)
- To Develop a Training Strategy
- To Develop an IT Strategy

## Goal 3. Operational Dynamics

- To Strengthen Professional Capacity
- To Develop Audit Methods
- To Develop Manuals
- To Systematise Planning & Management of Professional work
- To Ensure Quality Assurance

## Goal 4. Transparency & Accountability for good Governance

- To Publish timely qualitative Audit Reports
- To Promote vibrant discussions in PAC and obtain non-partisan recommendations
- To Persuade timely responses and systemic corrections
- To Publish audit results and PAC oversight in the media and engage with civil society
- To Establish a tradition for Transparency & Accountability in South Sudan

## Vision and Mission Statements

The definition of the role of the Audit Chamber is an essential pre-requisite in the planning process. This is contained in The Southern Sudan Audit Chamber Act 2011 and in the Vision and Mission Statements included in this Strategic Development Plan.

### Vision

*“To be a leading supreme audit institution, providing assurance to the citizenry and other stakeholders about public accountability, transparency and good governance in South Sudan”.*

### Mission

*“The NAC, as the Supreme Audit Institution, is mandated by the Transitional Constitution to ensure public accountability of government bodies and institutions and provide independent assurance to the President and the Legislative Assembly that the Executive, Judiciary, States, Local Governments, independent commissions and all public institutions in the Republic of South Sudan are subject to supervision of their financial management and to periodic independent audit. This will be achieved through high quality audits by the adoption of international best practices in public sector auditing to ensure that public resources are properly accounted for and efficiently utilised for the benefit of the people of South Sudan.”*

## Core Values of the Audit Chamber

The independence, powers and responsibilities of a public sector auditor place significant ethical demands on the NAC and the staff it employs or otherwise engages. The Chamber has to demonstrate to all stakeholders that it observes high standards of ethical behaviour and professional conduct, by adhering to certain core values.

Core Values are beliefs which officers of NAC should hold in common and endeavour to put into practice. The values guide the officials in performing the work and fulfilling and achieving the Vision and Mission included in the SDP. They are the guiding beacons for all that is done. They act as benchmarks for assessing performance.

The values and principles that guide the daily work of auditors are an essential and integral part of all international audit institutions. These are set out in the Code of Ethics of NAC.

Some of the main Core Values that guide NAC are:

### **Independence**

The NAC has to uphold organisational and functional independence from the Executive and Legislative branches of Government and receive sufficient budgetary funding to enable effective and independent functioning of NAC.

## **Objectivity**

The Auditor General and the staff of the NAC must provide objective and unbiased audit reports and findings, and ensure that all conclusions and opinions are based solely on evidence gathered and assembled in accordance with INTOSAI auditing standards, thereby ensuring reliability and impartiality.

## **Competence**

The professional personnel of the NAC must possess knowledge, experience, expertise and authority in expressing reliable and correct audit opinions, conclusions and recommendations, which are in agreement with generally accepted INTOSAI auditing standards, policies, procedures and practices.

## **Professionalism**

To meet professional responsibilities, auditors must continuously track new developments in auditing methodologies, applying modern audit techniques and practices, and constantly seeking to improve knowledge, skills and capabilities.

## **Transparency and Credibility**

NAC's audit findings need to be persuasive and accepted as such by auditee management, third parties, the Assembly, other stakeholder institutions and the general public. To this end, audit findings have to be reliable, as accurate as possible and communicated to the management of client institutions.



## **Valuing Individuals**

NAC professionals need to be valued and respected if they are to perform competently and a fair and flexible system must be applied to help each one reach his or her potential.

## **Integrity**

NAC auditors are required to carry out their duties with absolute honesty, veracity and professional competency. They must avoid all association with mischievous, false, unprofessional or misleading activities. Most importantly, Auditors must stay beyond suspicion of compromise and conflict of interest.

## **Confidentiality**

NAC Auditors shall maintain complete confidentiality in all issues pertaining to matters of the Chamber and information acquired as a result thereof unless otherwise specified by legal or professional authorities and to refrain from using such confidential information for personal advantage or advantage of others.

## **Teamwork (Esprit de Corps)**

It is the responsibility of all members of the NAC family to create the right environment and team spirit to facilitate efficient auditing and management of NAC and the achievement of NAC goals.

## Strategic Analysis-SWOT

The Strategic Analysis addresses the 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 Chamber. The internal environment identifies NAC’s Strengths and Weaknesses, while the external environment determines the Opportunities and Threats (SWOT). The perceived strengths, weaknesses, opportunities and threats are:

### SWOT ANALYSIS



NAC should take advantage of strengths and opportunities while negotiating weaknesses and threats.

## Goals and Objectives

### 6.1 Goal 1 - Institution Building

A Supreme Audit Institution can be built only with a strong constitutional framework, which ensures:

- independence and accountability;
- a clearly identified mandate, role and approach;
- complete access rights to documents and officials;
- responsibilities towards employees;
- defined reporting requirements; and
- a duty of collaboration with relevant organisations.

For NAC, this legal framework is provided by:

- (i) The Finance and Accounts Procedures Ordinance 1995;
- (ii) The Southern Sudan Interim Constitution 2005;
- (iii) The Public Financial Management and Accountability Bill 2010;
- (iv) The Southern Sudan Audit Chamber Act 2011; and
- (v) The South Sudan Transitional Constitution 2011.

The SSAC came into existence when there was very little oversight presence in Southern Sudan and has had to start from a primitive foundation, with a lack of accountability practices, infrastructure, trained manpower, manuals, rules, regulations, physical capital etc.

To these internal problems are added new external dimensions such as the new Transitional Constitution, rapid expansion in governmental activity, enlarged public expenditure, and the emergence of new

auditable institutions (Bank of South Sudan), all of which place a continually increasing obligation on the NAC.

To respond to these challenges, the logical beginning is with institution building, and that is guided by how the NAC shapes the perception of the people and the government in favour of accountability in governance and the importance of public audit. So the NAC needs to establish an effective oversight presence.

Such a presence will reassure the executive, the Assembly and the stakeholders that the rule of law prevails in South Sudan and restore their faith in public institutions and their accountability. With this in view the institution building measures are set out below.

## **Objectives**

### **6.1.1 Strengthen NAC Legal Framework**

The Lima Declaration (1977) of INTOSAI states that:

*“Supreme Audit Institutions can accomplish their tasks objectively and effectively only if they are independent of the audited entity and are protected against outside influence”.*

The independence of the Audit Chamber requires that it is able to plan and conduct its audit work freely in accordance with the laws of South Sudan and (INTOSAI) International Auditing Standards. The Declaration specifies a number of key features of independence, including:

- the SAI should be independent of the Executive and the Authorities which it audits;

- the SAI officials should be protected against arbitrary removal or penalties and
- the SAI should be provided with the financial means to enable it to accomplish its tasks.

The Declaration asserts that this independence should be anchored in the Constitution of the country. The Transitional Constitution and the SSAC Act (2011) are the legal bases from which the NAC draws its authority.

The action plan which NAC should pursue in the near future includes:

- pilot amendments to the SSAC Act (2011) if needed;
- bring it in conformity with INTOSAI bench marks;
- improve awareness of the Act among members of the PAC Parliament;
- disseminate the SSAC Act among all the stakeholders, officers and staff;
- conduct periodic workshops for the officials to familiarise the SSAC Act; and
- produce a Quick Reference Book on SSAC Act for the staff.

### **6.1.2 Negotiate for Suitable NAC Budget**

Article 37(2) of the SSAC Act (2011) states that NAC shall have an independent budget, to be submitted each financial year by the Auditor General to the President and allocated in the Government Budget. Budget preparation will begin with various Directorates

estimating the outlays linked to the deliverables in the annual plans and finally consolidated.

An independent budget implies that the funds required by NAC to fulfil its mandate in the financial year as estimated by NAC are made available subject to overall financial status of the government, other priority expenditure and the rules enshrined in the Public Financial Management and Accountability Bill 2011.

The Audit Chamber is a nascent organisation and so has numerous challenges requiring significant funding, such as:

- additional payroll claim for the new staff;
- additional requirements for in house/in country training programmes;
- incentives to staff for acquiring international professional qualifications.
- additional costs for expanded audit programmes (including for the States, Local Government, Independent Commissions and Public Corporate Entities):
- additional capital costs for establishment of new office building;
- additional costs for engagement of experts for special audits; and
- additional resources for office furniture/machinery, motor vehicles, IT hardware/ software and connected accessories.

This budgetary support should enable the widening and deepening of audit coverage and facilitate the construction of a modern NAC headquarters with all necessary office equipment and logistics to support audit activities. In the ensuing years. (see Appendix-5). The

budgetary provision for salaries and operations will need to be increased by at least by 10% each year to cater for the additional staff of 50 new recruits each year and their training and travelling costs to States and Counties. There will also be considerable expansion of government commercial activities and new audit responsibilities towards NGOs and authorities like Universities. Such enlargement of audit role may also result from risk assessments such as non oil revenue collection and expansion of government social sector investments. The expanded scope of audit will call for considerable resource support.

As per Article 38 of the SSAC Act additional sources of funds for NAC are:

- audit fees;
- funds accruing from savings and investments;
- grants, donations, bequests from local or foreign bodies; and
- financial support from international donor agencies.

It is almost certain that despite all efforts there will be a mismatch between the availability of funds and cost of the chosen tasks to be completed in any given year. It will therefore require prioritisation of tasks and strategic application of funds taking into account the new entities that would be subject to audit.

Ideally, the Auditor General should discuss the budget with the President and prior to the presentation to the Legislative Assembly. This enables the AG to explain to the President his concerns and commitments in the year ahead. In return, the discussion assures the AG the extent of commitment of the Executive to establish accountability and transparency in government resulting from the

work of the NAC. Such an audience with the highest officer of the Executive facilitates the process and ensures that NAC is allotted required funds.

The action plan to achieve the objective would be:

- prepare a reliable budget with inputs from the directorates;
- link it to 3 year Medium Term Financial Targets indicated;
- link it to the previous year expenditure and the SDP targets;
- relate human resources, information technology plans and training plans for additional requirements;
- relate to new audits and capacity building plans;
- correlate the physical and financial targets planned;
- discuss draft budget with the Minister for Finance, and the Speaker;
- meet with the President before finalising the annual budget; and
- propose the budget and pilot it for approvals.

### **6.1.3 Develop NAC Infrastructure**

Infrastructure in this section refers to the physical capital of NAC, such as buildings, machinery, office equipment and vehicles.

In the coming years, governmental activity in South Sudan will continue to increase in volume and complexity. New sectors and new models of service delivery and the delivery of presently non-existent services like railways and energy generation, will lead to more complex budgets. Further, in order to catch up on the lost years, the



pace of development in government will be accelerated with IT-enabled environment.

The government will also explore new avenues of revenue. This would expand audit work and responsibility. To meet the new challenges, infrastructural development of NAC will need to be accorded priority.

NAC's existing infrastructure is minimal and inadequate to sustain its operations in a number of areas. The 2011 budget provides for a new NAC building (see back cover). The new building (41,000 square feet,) will house the NAC headquarters along with new directorates for audit of public sector and specialised institutions, states and local government.

The headquarters will also house a Training School, a Library and IT facilities amongst other support services. These developments should satisfy the demand for additional institutional space.

Action Plans to achieve the objective will include the following:

- ensure availability of adequate funds for establishing a new office;
- secure government contribution to construction fund;
- complete the procurement procedures, in consultation with MDTF;
- on completion of the new office building, reorganise the NAC into the following directorates:
  - (i) Ministries, Departments and Agencies Audit;
  - (ii) States and Local Government Audit;
  - (iii) Government Commercial Enterprises

- (iv) NGOs and Universitie utilities Audit;
- (v) Directorate of Petroleum Revenue;
- (vi) Non oil Revenue Audit;
- (vii) Directorate of Human Resources;
- (viii) Directorate of Training; and
- (ix) Directorate of Information Technology;
- retain the existing building for a Training School / Library or / Archives;
- explore sources such as the African Development Bank for funding office. furniture, fittings, IT equipment/ and vehicles for the new Directorates.

#### **6.1.4 Network Institutional Relationships**

In addition to building the NAC with technical capabilities and infrastructural facilities, NAC will have to build bridges to several national and international institutions to emerge as the Supreme Audit Institution of South Sudan. An illustrative list of such initiatives are discussed below which can be undertaken in the near future. Such initiatives will aim not only for capacity and capability but also for acceptability and co-operation across the spectrum of government and to be perceived as a modern audit institution adopting best practices in the eyes of international professional bodies. The Action Plan would be:

- adopt international Auditing Standards of INTOSAI and become a member;

- popularise and demand adoption of International Public Sector Accounting Standards (IPSAS) by government;
- benefit from regional co operation by becoming a member of AFROSAI;
- hold annual/biennial international conferences on Accountability and Parliamentary Oversight to create stakeholder awareness;
- strengthen the PAC capacity to achieve the objectives of the Audit Report;
- synergise with institutions like Anti Corruption Commission and the Prosecutor General to make accountability in public sector a common cause;
- build bridges with donors to expand knowledge and skill bases;
- build relationship with governorates to pave the way for audit in States;
- invite inputs from international professional institutions like ACCA/CIPFA/ CAT/CPA etc. to keep abreast of developments;
- promote twinning arrangements with sister SAIs in the region to shorten the horizon of learning curve;
- broad band with professional audit firms in neighbouring countries to outsource emerging areas of public audit such as Government Corporate Entities, Non-Governmental Organizations etc. and for professional coaching of staff; and
- coordinate with Juba University and others for research in Public Sector Audit and Accountancy.

### **6.1.5 Promote Transparency and Accountability Practices**

The National Audit Chamber can emerge as a respected national institution only if there is national awareness for accountability and transparency in governance. Such an awareness is the *raison d'être* for the creation of NAC but the awareness has to be nurtured and

broadened over time. So the bedrock for building the Supreme Audit Institution is the demand from stakeholders for accountability and transparency in governance. The NAC assures the Executive and the public through its audit reports whether norms of accountability and transparency are practiced in the public sector. The reports detail both the prevalence of accountability and the lack of it.

The NAC also assists in parliamentary oversight through its audit reports which describe the status of accountability and transparency in the public sector. Through this instrument the NAC helps balance the executive and legislative powers to result in good governance through laws and rules of the Legislature and systems and policies of the Executive. In sum, it is the PAC oversight function that completes the process begun by the NAC to effect efficiency and economy in governance.

Governance is described by the World Bank as:

*"...The traditions and institutions by which authority in a country is exercised for the common good. This includes (i) the process by which those in authority are selected, monitored and replaced, (ii) the capacity of the government to effectively manage its resources and implement sound policies, and (iii) the respect of citizens and the state for the institutions that govern economic and social interactions among them".*

In line with the above description a tradition for accountability and transparency has to be nurtured at both the ends of the horizon for the common good. The primary end is the designing stage of laws, rules, policies and programmes and the secondary end is the delivery stage of public sector institutions and services so that economic,

commercial and social interactions amongst citizenry is effective, efficient and economic.

Despite the best of intentions the practices in the public sector monolith spanning the layers of federal, (Appendix-1) states, local governments (Appendix-3) and GCE (Appendix-2), may not remain ideal. The NAC is the watchdog to ensure that the norms of accountability, transparency and efficiency are honoured both at the design and delivery stages of governance. The NAC informs the stakeholders of transgressions, if any, through its reports and demands corrective action

Good governance as well as accountability result from reliable internal control systems such as periodic monitoring, prescribing threshold limits for approvals, use of business machines and software with audit trail, archiving of documents, functioning oversight committees and codification of procedures. Audit promotes the adoption of these so that executive offices would largely be self regulated and remain standardized and accountable.

The NAC ensures accountability of the National Government to the States and Local Government. The NAC provides assurance to these latter governments that provisions of the Constitution have been discharged in the matter of sharing receipts from taxes and exploitation of natural resources by certifying the annual financial statements .Thus the accountability and transparency of federal government to other governments are taken care of.

The Action Plan for promoting transparency and accountability includes:

- progressive increase of the coverage of audit in the Ministries, Departments and Authorities (MDA) based on risk assessment so that significant issues are identified and reported;
- increase the number of audit reports presented to the stakeholders;
- broaden and deepen the audit of financial statements of States, Local Governments, Universities, utilities banks, and independent commissions from 2011;
- present reports to the Governors and Local Governments from 2012;
- commence comprehensive audit of non-oil revenues in 2012;
- audit internal control systems and codification of procedures in 2012;
- disseminate the audit findings through reports to keep alive the awareness and demand for accountability and transparency;
- promote general understanding of issues of accountability and standards amongst government departments and the general public;
- overcome the arrears of Audit in 2012; and
- commence Performance Audit and IT Audit by 2013 with trained personnel.

### **6.1.6 Promote NAC Accountability**

Audited entities have the right to expect and insist on competent audits professionally performed with integrity, independence, impartiality, objectivity, secrecy, and political neutrality. So the NAC is

accountable through adherence to its codes of professionalism and ethics.

Similarly it is accountable to the Parliament and stakeholders for oversight and reporting. It is also accountable for the budget of the NAC.

The NAC accountability is delivered when its own officials are held accountable.

Since business rules, procedures, and practices of NAC are presently being built from basics, these can straight away be bench marked to international standards so that NAC sets an example of accountability and transparency to other public sector institutions.

The Action Plan to achieve this objective would include:

- make a reasonable and reliable budget and ensure proper budget execution and account monthly to Ministry of Finance and Economic Planning (MoFEP) and annually to Assembly;
- introduce office machinery and other internal control measures;
- honour administrative rules of government (rules for recruitment, procurement, salaries, and allowances and office discipline);
- design a Human Resource Plan;
- develop human capital through a Training Plan;
- set standards for technical work through the Audit Manuals;
- coach the staff on the processes so that they are accountable;
- demand performance from all levels as per timelines and task lines;
- promote supervision for time management and quality deliveries;
- set standards for official interactions through a Code of Ethics;

- promote cost effective practices to conserve public money;
- monitor performance for rewards and disciplinary measures;
- institute annual audit for the NAC to be on par with other institutions;
- ensure a Documentation Policy is in place;
- disseminate the performance of NAC through Annual Audit Plans and Annual Reports to Parliament and the President; and
- promote stewardship of Public Assets in possession of NAC.

### **6.1.7 Build Beneficial Working Relationships**

Institution building has several facets such as, legality, budgetary support, core competencies, international benchmarks and most importantly quality and timeliness of deliverables. Quality and timeliness are dependent upon the success of the team building efforts within the NAC and with the MDA, the Assembly, other legislatures and the international professional bodies. The effectiveness of audit is directly related to the effectiveness of such working relationships. These relationships result in better cooperation, sharing of information, timeliness in responses, accessibility to documents, and implementation of audit suggestions.

Since a multitude of institutions are involved, the action plans would vary and hence these action plans are discussed individually.



### **6.1.7.1 Relationship with the President and Council of Ministers**

As an appointee under the Interim Constitution of Southern Sudan (ICSS), the Auditor General has the status to reach up to the President *in cases of need*. While this should be a reserve card, the NAC should not be faceless especially in the initial days of institution building. The AG should have access to the President to resolve:

- matters pertaining to the contents of statute governing the NAC;
- the contents and matters arising from of Audit Reports;
- selection and appointment of Deputy Auditors General and other top officials of the NAC;
- removal of a Deputy Auditor General;
- recruitment rules specific to the NAC;
- specific emoluments and allowances to the NAC staff;
- securing independent budget;
- securing responses to audit inferences;
- securing implementation of recommendations; and
- securing action for curbing corruption and fraud identified by audit.

### **6.1.7.2 Relationship with the Assembly and the Speaker**

The Auditor General should have periodic meetings with the Speaker and members of the Assembly and members of the Public Accounts Committee to discuss issues relating to the tabling of reports and scheduling discussions. Suggested plan is:

- have periodic meetings with the Speaker and Members of the Assembly;
- help build the technical skills of the PAC secretariat with manpower, workshops, memorandum of important points, report writing etc.;
- assist the PAC in probing issues highlighted in the Audit Reports with questionnaire, selection of issues for discussion, etc.; and
- cooperate in drafting PAC Reports.

### **6.1.7.3 Relationship with the MoFEP and other MDAs**

All the institutions in the public sector are engaged in nation building with specific and varied mandates. So NAC has to strive for cooperation across the spectrum of institutions and especially with MoFEP. The action plan is detailed in two sub paragraphs.

#### **a) With MoFEP**

AG should build rapport with the Minister for Finance to:

- secure timely release of annual financial statements;
- ensure the release of funds to NAC;
- ensure easy and timely access to records for purposes of audit;
- establish the convention for MoFEP to have prior consultation with NAC on changes in rules, processes and systems to preserve audit trail;
- gain access to internal audit reports of all ministries;

- ensure accessibility to centralised records such as bank accounts, capital procurements, transfers to ministries/states, journals; and
- obtain donor fund details, monthly accounts, management information systems data, oil revenue data, business process changes in ministries etc.

**b) With other MDAs**

The success of NAC in the delivery of its statutory mandate depends on the cooperation of the auditee institutions. The cooperation has to be based, not only on the legal obligations of the auditee but also on the auditees' confidence in the professionalism of the NAC and its officials. The INTOSAI guidelines standardises several audit practices which enable professionalism and objectivity .The core values of the NAC ensure neutrality, secrecy, competence etc to enable cooperation between NAC and other MDAs. In addition senior management of the NAC should have personal rapport with senior management of the auditee to establish appreciation of the role / need and processes of audit to ensure success.

The success of NAC institution building is dependent upon the success of its engagements with other MDAs. To cite a few examples, it needs the cooperation of the Ministry of Housing to construct the headquarter building; it needs the cooperation of the Ministry of Legal Affairs for the passage of and amendments to Audit Laws; and cooperation of the Ministry of Public Service on matters relating to conditions of service, retirement, and pensions.

The action plan for this objective would include:

- create awareness about the NAC / PAC oversight functions;
- follow INTOSAI guidelines e.g. engagement letters/exit meetings;
- establish cooperation on accessibility to records, timely responses to audit observations, settlement of prior period observations etc. with clear time table;
- conduct audit workshops to help clear audit inferences;
- the NAC should emphasise system correction and restitution more than retribution to prevent inefficiency and corruption;
- audit should be seen as fair in making conclusions/recommendations;
- senior management of the NAC should become familiar with the senior management in every ministry;
- NAC officials to avoid adversarial attitude and posture in the conduct of their duties; and
- ensure cooperation with Anti corruption commission and Prosecutor General to secure action on cases of fraud highlighted by audit.

#### **6.1.7.4 Relationship with Development Partners**

External funding agencies and development partners can play a role in the institution building of NAC especially in the formative years. These donor partners extend technical and financial assistance for capacity building with twinning arrangements, educational aid, professional development opportunities, and consultants. They have

concerns regarding the developments in transparency and accountability in the public sector in South Sudan.

The donor community has so far withheld tangible support to the Audit Chamber for good reason:

- a) the government of Southern Sudan then did not promulgate an Audit Chamber Law until 7<sup>th</sup> July 2011, two days before independence of South Sudan.
- b) the Chamber had not demonstrated its capability and determination to do its work. It had not published a single annual audit report since its inception.
- c) the Chamber had neither an operational plan nor a development plan on the bases of which support could be solicited and justified. A poor plan would have been better than no plan.
- d) the prolonged leadership gap did not help matters. The first Auditor General was removed at the beginning of 2008. The second took office in July 2010.

This state of affairs is now set to change. The action plan in this regard will include:

- periodic issuance and dissemination of credible audit reports;
- periodic publication of activity reports;
- publication of a realistic long and medium term strategic plans;
- drawing of an annual operational plan;
- regular interaction with development partners to familiarize them with the history and the strengths, weaknesses, opportunities and threats (SWOTs) of the Chamber;
- know the technical and financial assistance available to build capacity in the NAC; and

- arrange workshops about trends and developments in transparency and accountability in the public sector in South Sudan.

#### **6.1.7.5 Relationship with the Media and Civil Society**

The media, both electronic and print can play a crucial role in building the NAC by disseminating the audit findings to the stakeholders as well as the reports of PAC to the civil society. The tradition of accountability, transparency and value for the public expenditure can be built only through publication of the efforts of oversight institutions.

The action plan includes:

- draft a media policy;
- foster a working professional relationship with all kinds of national media;
- inform the civil society through the distribution of Audit Reports;
- arrange workshops, international conferences etc to nurture the tradition of accountability and transparency in public sector; and
- meet with NGOs /Donors.

## 6.2 Goal 2 – Capacity Building

Institutional Development and Capacity building move in tandem. Institutional development is not possible without capacity expansion and increase in capacity is not needed if institutional development is not sought. Capacity improvement is a constant demand on management if NAC is to be effective and efficient.

The NAC has adopted the Code of Ethics approved by INTOSAI in the Montivideo, Uruguay conference in 1998. In this adopted code it is stated:

*Audited Entities have the right to expect and insist on competent audits. Audit staff must have the competence and expertise to conduct audits or other assigned duties and other responsibilities*

This declaration of INTOSAI and adoption of it by NAC makes it imperative that NAC gives due importance to capacity building, to upscale competence and expertise for different types of audits to reassure the auditees.

Capacity Development is a multi-level task. The task includes:

- strengthening leadership and senior management;
- expansion of physical capital of the institution such as building/vehicles;
- up-streaming the human capital with new knowledge and skills;
- reconfigure the existing institutional structures/processes;
- technology up gradation of hardware/software/office machines;
- improving the legislation and mandates to grow the institution;

- embracing peer professional institutions; and
- adoption of international benchmarks of performance.

In NAC, capacity development remains a great challenge as all the factors listed above-physical space, vehicles, office equipment, IT facilities, human resource numbers, human resource quality in terms of skills and knowledge, current work culture and leadership abilities, existing systems, rules and procedures, present status of the manuals and types of audit- are all rudimentary. As the NAC is attempting to find ways and means to cope with the existing demands in a post conflict situation, new demands are emerging on its knowledge, skills and performance because of the growing volume and complexity of the government transactions and the need to traverse from oversight-absent tradition in governance to internationally benchmarked SAI status. This goal is an attempt at generational leap and so the most challenging.

## **Objectives**

### **6.2.1 Strengthening Leadership and Management**

The success of capacity building is dependent on the quality and ability of the senior management. The senior managers have to act with zeal and vision and continually transform the fledgling institution. The AG needs the support of the senior management with a slew of skills. These are

- i. time management,
- ii. quality performance,



- iii. negotiating skills,
- iv. respect for diversity,
- v. keenness to expand own skills and knowledge,
- vi. fair and respectful to juniors,
- vii. gentle disciplinarian,
- viii. remote supervision and monitoring,
- ix. gender sensitive and
- x. exemplar of discipline, maturity, courtesy and work culture.

The action plan to build a team of 'Champions of Change' would include:

- disseminate Code of Conduct and Code of Ethics formulated in 2010;
- standardise Job Descriptions for each job with the attributes of leadership and management skills in 2012;
- nominate senior management to international conferences to develop negotiating skills;
- encourage senior managers acquiring professional qualifications in accounts, audit, management, and information technology;
- ensure seniors practice demanding timely and quality performance;
- publicise a Reward for Performance and Correctives for non Performance Scheme for all in 2012;
- promote delegation of tasks to juniors with appropriate skills;
- conduct annual leadership workshop/ seminar with external experts;

- institute weekly meetings at Director level, monthly meetings at DAG level and Quarterly meetings at AG level to review performance;
- recruit another DAG and other Directors as per Organizational Chart.;
- publish an in house News Letter to share institutional developments;
- institute formal assignment of task with timeline as inviolable;
- encourage Team Work and engage the seniors in policy planning; and
- build DAGs / Directors as future leaders.

### **6.2.2 Expand the physical capital of the NAC**

Under Goal 1 of this SDP, the scope, means, extent and target dates for expanding a variety of physical capital constituents (such as buildings, vehicles, and computers) to meet all anticipated challenges have been detailed. It is slightly ambitious in the current context yet it is within the grasp of the senior management of NAC.

### **6.2.3 Upstream the human resource capital of the NAC**

To enable the NAC to have suitable and sufficient human capital a series of significant actions are required over time. Hence this objective is delineated as below:

### 6.2.3.1 Recruitment of adequate number to the hierarchy

In addition to strengthening of the senior management and leadership there is a far more challenging task of recruiting adequate number of personnel with necessary skills and knowledge in each category of the hierarchy of the NAC. In respect of human resource numbers the NAC had reckoned the following requirement for its current level of functions.

#### **Summary of auditee units and workforce required - (2011)**

<b>/No.</b>	<b>Particulars</b>	<b>Total No. of Units</b>	<b>Total Workforce</b>	<b>Current Workforce (2011)</b>	<b>Required Workforce</b>
1	Auditors for National MDAs	66	65	25	40
2	Auditors for States and Counties	196	123	-	123
g	Support Staff for National MDAs	-	22	20	2
4	Support Staff for States and Counties	-	90	-	90
	<b>Total</b>	<b><u>262</u></b>	<b><u>300</u></b>	<b><u>45</u></b>	<b><u>255</u></b>

In the International Engagement Conference in Washington of September 2011, the NAC had indicated a recruitment target of 50 persons per annum. This is based upon the calculations in Republic of South Sudan Development Plan for 2011-2013. Considering the limited availability of qualified persons in the market this is a reasonable target.

The action plan for this sub objective would include

- assess medium term manpower needs by category/qualification/skills;
- recruit 50 candidates each year with right skill and qualification; and
- out-source specialised and IFRS audits in the short-term.

#### **6.2.3.2 Fitment of the recruits to the needs of the hierarchy.**

The new recruits with right qualification and skills would still need to be familiarised with the particular needs of the NAC and the organizational culture. Since the recruitment is incremental and limited at 50 per annum the NAC can train these recruits each year as suitable Audit Staff.

To upgrade a recruit into an audit official the action plan would include:

- Induction Training to introduce Audit Law, RSS structure, mandates of different governments etc. (10 days);
- English Language Training to gain working knowledge of English for Arabic stream recruits (45 days);
- INTOSAI Standards Training to introduce Audit Manual and Methodologies followed in different types of audit (30 days);
- IPSAS training to introduce public sector accounting standards adopted by RSS (10 days); and
- IFRS Training to those recruits likely to be assigned to those audits. (10 days)

The action plan to make the fitment would include:

- recruiting in batches of twenty five;
- follow up the recruitment with English Language course for those in need;
- succeed the language course with INTOSAI Standards Training; and
- divide the group into three and follow up with other training in GATC.

### **6.2.3.3 Annual Audit Plan**

A detailed Annual Audit Work Plan addresses several issues of the capacity of the institution and feeds into many other plans like Human Resources Plan, Training Plan, Fitment Plan, and Reengineering Structures and Processes Plan. The Annual Audit Plan focuses the application of available resources of the NAC to the predetermined areas of technical work selected on the basis of risks perceived.

The Plan specifies which components of executive expenditure would be subject to audit each year. The selection can be in terms of ministries or within a ministry a particular category or month of expenditure.

Such a plan is necessary since resources of the NAC are limited and the application of resources has to get the best value. The limiting resources are time, man power and money.

Once the plan is approved at the beginning of the year by the AG, the directorates will apply the resources accordingly. Experiences gained with application of resources in one year help in calculating the future

capacities required and selection of areas of application of resources. Once the plan is made the directorates will work on composition of the teams so that these are balanced and match the skills required to the skills of the individual staff.

The Directorates will also prioritise audits on the basis of past experience and current year's requirements. The priorities may change each year because of budgetary allocations, PAC suggestions, requests received for audit or some unexpected occurrences requiring immediate investigation.

The action plan will include

- preparation of a risk-based Annual Audit Work Plan;
- outsourcing specialised audits, in the absence of qualified manpower;
- review audit team staffing for changes;
- prioritise sectors, ministries, department, states, and counties;
- prioritise revenue sector, especially oil revenues;
- coverage of non-oil sector to be factored in the Audit Work Plan as Government wants to increase the inflow of revenues from this sector;
- the Audit Plan would cover Universities, GCEs Utilities and Commissions on the basis of their social materiality; and
- the Plan would insist on time and task lines and quantum of audit to be delivered by audit teams with quality and in accordance with INTOSAI standards.

#### 6.2.3.4 Human Resources Plan

To retain the recruited and trained staff, the NAC will have to have an attractive human resources plan which will address several inter related issues such as job descriptions, motivation methods, career advancement, enlarging personal worth, pride in the organization and the like, It would be appropriate for the NAC to attempt this when there is greater clarity about the extent of its independence in the matter of recruitment and, salary scales for its staff.

The human resource plan should deepen the core values of the organization already discussed, and give the officials the feeling of competence and confidence. This will be achieved with a good Training Plan.

A good human resources plan is the charter of efforts offered by the NAC explaining the opportunities to the staff to develop and make them believe in the organisation. It is a necessity for building a sustainable institution.

The action plan for this would include:

- acquisition of a legal mandate to control recruitment processes;
- establishment of a separate scale for the pay and allowances for the NAC staff;
- commissioning of an expert to draft and pilot for the NAC;
  - i) recruitment to retirement rules,
  - ii) rewards and promotion rules,
  - iii) compensations and pension rules,
  - iv) annual appraisals and performance indicators etc
- drafting of a medium term human resources plan;

- standardisation of job descriptions and responsibilities for the hierarchy;
- dissemination the Code of Conduct and Code of Ethics 2010
- establishment of NAC Training School by 2013; and
- articulation of a gender policy in line with the government gender policy.

#### **6.2.3.5 Training Plan**

As a part of capacity building NAC will identify and continue to monitor its training needs so that all levels of staff possess necessary knowledge and skills to deliver quality audit, have personal and technical qualities to acquit themselves in a variety of situations on the audit front and reap goodwill for the NAC. Since this investment in the employees is both an institutional and welfare requirement calling for substantial and continuous investment it has to be carefully calibrated and should be cost effective. The NAC will take into account the needs, costs, extent, timing, agencies, methodologies and potential impact to arrive at the calibrated decision. The action plan to achieve this sub objective as a part of capacity building will be

- assess Training Needs and design a medium term Training Plan with the help of a Training Expert, in 2012;
- prepare an annual Training budget from 2012;
- prepare annual Training Calendar in 2012, with senior management ownership so that training is not hampered;
- prepare a Training Manual with the help of the expert in 2012 to detail training methodologies, size of the group, monitoring



training, feed back and impact assessment of the training and sustainability of the training;

- help Arabic stream candidates with English language courses;
- provide on-the-job coaching after induction training for new recruits;
- deliver need based, job-related, Executive training for middle level to improve quality of audit etc with in house talents;
- introduce Refresher training for staff and supervisors to regularly update on INTOSAI, ISA, Procurement Rules, FMIS, PFM law and other changed procedures introduced in the MDAs;
- affiliate with international peer professional groups such as Eastern, Central and South African Federation of Accountants (ECSAFA), the Association of Chartered Certified Accountants (ACCA), the Chartered Institute of Public Finance and Accountancy (CIPFA) or Certified Accounting Technicians (CAT) for staff /seniors to broadband professional skills;
- enter into a Memorandum of Understanding with GATC to provide training on Public Finance Management, Personal Effectiveness etc.;
- encourage staff to acquire qualifications such as Master of Business Administration (MBA) or other professional qualifications with financial assistance from the NAC;
- explore possible Twinning arrangements with regional SAIs to second staff and seniors for short periods;
- draw inputs from the Human Resources Plan and Annual Audit Plan; and
- explore possibilities for setting up an Audit Training School in 2013.

## 6.2.4 Reconfigure Institutional Structures/Processes

Existing institutional structures /processes will be reviewed and rebuilt to suit new mandates, emerging challenges expanded organization, new technology infusions etc. There would be new methodologies and measurements of work when modern international benchmarks of performance are adopted. Consequently there would be new business processes when INTOSAI is adopted, or when computers are introduced or when the ministries are redesigned or when new taxes replace the existing. The capacity of the NAC will be upgraded by such expansion.

The action plan to achieve this will include:

- preparation of the NAC Organisation Chart to match new demands;
- standardisation of the methods of work for different types of audit like payroll, operating expenses, capital expenditure, asset management, stores maintenance, oil revenue and other revenues;
- engagement of experts to standardise methods of work for emerging audits of State and Local Governments, Systems Audit, Audit of GCEs, Performance Audit, Forensic audit, NGO audit etc.;
- Prescription of shorter and cost effective processes avoiding repetition and waste of time, through an expert.

- establishment of an Audit Methodology Unit to research new developments in ISA, INTOSAI, AFROSAI, IPSAS and IFAC Standards;
- reviewing the efficacy of the NAC in engendering accountability and transparency in government and value for money for its efforts through an Internal Quality Assurance Unit;
- creation of a research and audit methodology section to aid audit with budget and programmes analysis, social materiality issues, benchmarks for performance in social sector, statistical inputs, sampling techniques, status papers on engendering transparency and accountability in the country etc.;
- creation of a communications section to specialise in press relations, inter institutional relations, legislature relations, PAC relations, peer group relations, university relations, donor relations, NGO relations, civil society relations, international relations etc.;
- creation of an archives section to store records; and
- creation of an assets maintenance section for the new building and other properties.

### **6.2.5. Technology Upgradation Plan**

As noted earlier the NAC has started with rudimentary facilities. But with increasing responsibilities it has to find ways to complete the tasks in a shorter time especially when there are statutory time lines for presenting the annual audit reports and certification of accounts.

When the audit responsibilities extend to the states and local governments the need for technology infusions would be keenly felt. Such up gradation enables numerous improvements in operation including data integration, information sharing, audit efficiencies, automation of office and back-office processes, and rapid internal and external communication. Thus it contributes both to capacity development and institutional development. Some of these issues have been dealt with under Goal 1.

As observed earlier donor funding would be crucial in making progress with this objective, especially in 2012 when the new office will be established and new responsibilities with new recruits in position will be undertaken.

The action plan for Technology up gradation will include:

- establish IT Directorate in 2012;
- appoint a qualified IT expert and draft a medium term IT Plan;
- appoint IT qualified assistants in the IT Directorate;
- estimate the requirements/configurations of IT hardware/software;
- prepare an equipment/financial budget for the IT wing;
- plan to introduce cash registers/Quick Books and software like Tally;
- adopt FMIS extension to the NAC;
- plan for a laptop for each Audit Team/Director/DAG/AG;
- plan for a desk top, photocopier and printer for Director/DAG/AG;
- provide for LAN/V sat/internet in the new office;
- establish NAC domain and email ID for the NAC;

- ensure hierarchical control of information changes;
- ensure suitable IT/network security to protect data/information;
- disseminate Audit Reports/PAC recommendations on the web;
- encourage civil society to communicate with NAC on the email;
- train all auditors /secretaries on MS Office in a phased manner;
- codify the business processes once the technology plan is stabilised;
- provide for data back-up and off-site storage of copies of key files;
- enter into annual maintenance contracts for the equipment;
- Assets and Maintenance wing would keep an equipment asset register; and
- Conduct IT workshops for the staff with the help of the Directorate.

### **6.2.6 Expand Laws/Mandates to Grow**

Institutions are organic. Unless they keep growing the aspirations of the staff cannot be met. One way to grow is to look for new avenues of audit and promote legal backing to undertake the new avenues of audit. For example the NAC will be able to undertake Environment Audit when there is environment law with bench marks of performance for several stake holders which audit can check along with the executive budget for effectiveness in implementation.

Similarly the mandates of the NAC will have to be constantly reviewed to empower the NAC to undertake new types of audit, or new processes of audit. For example to do IT/ Investigative Audit the NAC

needs a mandate. Similarly new processes hitherto not known may emerge and the NAC may require a mandate. For example Pension payments through smart cards.

So the action plan to achieve this objective would include

- entrust the research wing the responsibility to scan for new areas of audit from international publications/national budget/audit reports of other SAIs.
- discuss with the senior management the potential areas of expansion.
- discuss with the relevant MDA, Ministry of Legal Affairs and MoFEP.
- pilot for mandates both for new types/methods of audit.

### **6.2.7 Embrace International Institutions/Bench Marks**

Embracing peer professional institutions helps the NAC to be current in its methodologies and aspirations. This will also educate the NAC on best practices of other SAIs and on opportunities available. This has been discussed in institution building and in operational dynamics.

### 6.3 Goal 3 - Operational Dynamics

In the earlier paragraphs of the SDP the mechanistic aspects of institution building and capacity building with certain value foundations were described for delivering the mandate with international benchmarks. But these by themselves will not deliver the desired ultimate results unless the senior management is aware that there are operational dynamics with which operations have to be channelized and hierarchy guided. The issues in operational dynamics are described hereunder.

Good audit planning and good audit execution yield good audit material. But a good audit report results when audit inferences are tempered with fairness in judgement. Audit certifies the financial statements as “true and fair”, with suitable disclosures and not its total correctness. Audit certifies that the accounting policies followed are relevant to the entity which may not be the ideal. These issues give rise to differences in opinion, as these are judgemental.

A decision on whether to raise an inference as an issue in Management Letter or as Disclaimer or with Qualified Report is partly judgemental. Audit needs to be fair to the executive decisions as these decisions were taken in a different reality with several limitations. If the Executive has recorded the reasons for decisions away from the rules, Audit has lesser problem but when these are orally presented in Exit Meeting or as written replies to Management Letters it calls for judgements. But Audit has to be fair to take cognisance of these issues while making judgements so as to build mutually beneficial relationships.

But judgements and fairness will differ at different levels. The view from the summit is different as they say. Audit managers will provide analytical judgements from trends and other statistical methods while Directors/DAG will provide judgements from inter departmental, inter ministerial and inter generational facts to a given audit objection. AG may provide a different judgement with a national vision as to where the country should go with public audit, or public audit should go in the development context of the country.

Public audit perseveres for economy, efficiency and effectiveness in expenditure. In each one of these parameters judgement is involved. Bench marks of quality, economies of scale, generation of the technology, timeframe for deliveries and targets, to cite a few, can differ from person to person. These are not totally mechanistic.

The self designed parameters of output of a programme of the MDA may be self serving being too low relative to the investment. So Audit will have to come up with alternative benchmarks. There could be trade offs between economy and effectiveness or even Good and the Best in procurement because of time frames of delivery. These higher issues in audit will have to be tackled at senior levels and AG in discussion with the Executive so that value for money and speedy development for the citizen are both assured.

Existential realities like internal control regime in the ministries or international bench marks of INTOSAI will have to be matched with the internal realities of the NAC and the Government, like pool of skills and time available to produce acceptable audit reports. The contextual realities drive operational dynamics.



In addition the NAC will have to strive for closing the gap between theory and practice. The hierarchy will reduce the practices to floor level of routine and the senior management will have to raise it to the ceiling level of quality. This is another facet of tension in operational dynamics. To improve the practices of the staff and make them deliver the best, the following are recommended.

## **Objectives**

### **6.3.1 Strengthen Professional Capacity**

Professional capacity denotes a combination of the processes, skills and knowledge required for the NAC to carry out its audit responsibilities. To effectively and efficiently discharge these responsibilities, the NAC needs appropriate guides, manuals, working methods, professional staff, good supervision and quality control. These have been discussed under Capacity Development for continuous application.

#### **6.3.1.1 Develop Appropriate Audit Methodologies**

The NAC has chosen INTOSAI methodologies and practices. The application of these are dependent upon human resources available, current staff skills, context including the level of PFM, Accounting Standards in use, adequacy of auditee internal control/ internal audit etc.

As per Section 37 of the Public Financial Management and Accountability Act 2011, the Auditor General has been mandated to

verify individual transactions to see if these are in compliance with the instructions and requirements of the MoFEP. The ministry has issued several sets of instruction for Petty Cash/ Cash transactions/Bank reconciliation/Procurement etc.

The NAC will therefore primarily focus on Financial and Regularity Audit. To facilitate these activities an Audit Methodology Unit needs to be established. The unit will design and constantly revise the methods used by the NAC. The unit would also select and adopt audit methodologies used by other SAIs and best practices. To support implementation of these new methods the unit will assist with training and development of manuals.

As NAC strengthens its Financial and Regularity Audit and is able to discharge its mandate in these areas, it will seek to gradually deepen to specialist types of audit such as Performance Audit, Revenue Audit, Forensic Audit, Environment Audit and Public Enterprise Audit.

Initially Audit expansion will include Local Governments Commissions, Utilities, Universities etc. Subsequently it would be deepened to Systems Audit, Forensic Audit, and Performance Audit etc. The action plan on this would include:

- constitute an expert team to continually reengineer audit methods;
- align NAC methods to INTOSAI / AFROSAI standards and best practices in other SAIs;
- initially adopt a risk-based Financial and Regularity Audit;
- enlarge the scope to states, local governments, universities utilities GCEs etc.;

- deepen the methods to Systems, Investigation and Performance audits;
- develop new audit methods with local experience and local realities; and
- establish linkages between Audit Methodology, Training and IT.

### **6.3.1.2 Development of Audit Manuals**

NAC Audit Manuals provide guidance to audit staff and help promote consistency and quality in audit work, compliance with standards and procedures, and provide a common efficient model of auditing.

NAC has already prepared an Audit Manual in two volumes which is a significant milestone. NAC will develop further modules/ guides for each key area of audit work to support the main manual. The material development can be outsourced to an expert, but the process must be influenced by NAC so that the material is relevant to its audit environment and tailored to its needs. The way forward would be:

- prepare additional audit manual material for each key area of audit;
- manuals/Guides need to be accessible, accurate, clear and current;
- manuals and guides should be aligned to international standards;
- check accuracy of the manual by an external expert or peer review;
- update the manual as NAC standards and working practices change;

- consult with SAs and International professional bodies on guidelines and manuals already developed;
- train staff with manuals and case studies for new areas of audit; and
- all Manuals and Guides will address quality assurance aspects of work.

## **6.3.2 Enhance Effectiveness of NAC**

### **6.3.2.1 Management Information System**

The NAC has to deliver work of a high quality in a given time frame. To achieve this NAC requires a robust Management Information System, in addition to planning process, project management expertise and team leadership skills. Some of these have already been discussed under Capacity Building. In addition, to channelize the efforts better the following action will be taken under operational dynamics

- DAG to analyse and report on RSS budget allocations for significant investments, new institutions and socially material new programmes;
- AG secretariat to report after a review the press clippings of the previous year for significant issues;
- DAG to review and report on budget speech and parliamentary/ PAC discussions and recommendations;
- Director Audit to review and report on prior period issues, responses and unsettled inferences;

- Director Audit to identify additional information to be collected from MoFEP/auditee managements on new business processes introduced;
- discuss the Audit Plan as an institutional work plan for the year with all audit teams participating and with AG presiding and prepare minutes;
- monitor delivery of individual audits by time lines and quality controls through weekly and monthly reports from the Director to issue subsidiary instructions to the audit teams when work is in progress;
- DAG to give a monthly report on interventions he made with ministries to facilitate the achievement of the audit objectives;
- DAG to review and report monthly on the MDA internal audit reports institute an appropriate system of assessing performance for individuals / teams to promote professionalism and work culture;
- Directorates to give monthly reports on each area of audit in progress;
- senior management to give reports on every international conference attended;
- senior management to present minutes to AG after each MDA meeting;
- Director General (A&F) to give monthly progress reports on assets, construction, procurements, recruitment, training and budget execution;
- IT directorate to present monthly progress reports on IT plan implementation;

- Training Unit / School to present monthly progress reports;
- Audit methodology unit to present monthly progress reports;
- Director (Audit) to present monthly progress report on PAC discussions;
- Communications Unit to present monthly progress reports;
- Quality Assurance Unit to present monthly report;
- Asset Maintenance wing to submit Asset Register bi monthly to AG; and
- AG Secretariat to keep a calendar of management information reports, allot different dates to avoid bunching and apprise AG every week on compliance by the directorates/DAGs.

#### **6.3.2.2. Internal Financial Control System**

Internal Financial Controls in RSS entities are generally weak and in some cases non-existent. These weaknesses necessitate increased procedures and reporting requirements, demanding more audit resources.

While SAIs and internal auditors have differing and clearly defined roles, they have a degree of commonality of purpose namely promotion of good governance and efficient, effective, and economic public administration. Coordination and cooperation, between the SAI and the Internal Auditor (the 'Managed Audit') will be time and cost saving by avoiding duplication.

NAC will therefore strive to build and strengthen the Internal Financial Controls across RSS through audit recommendations. The key steps are to:

- evaluate internal control system across the public sector as part of Financial Audit;
- given the common systems across MDA, disseminate recommendations;
- recommend action plans for system correction across ministries;
- review follow-up action to determine whether measures agreed upon with the management have been implemented;
- review the internal audit reports of each ministry before finalising Annual Audit Plan; and
- support periodic Public Financial Management (PFM) assessments .

### **6.3.2.3 Demand for Audit Quality**

There could be no compromise in audit quality if the NAC were to build an institution matching international standards. Issues involved to achieve quality have been extensively discussed under institution building and capacity building. At the stage of operations the NAC has to ensure:

- instructions and guidance given in the Audit Manual are followed;
- formats prescribed in Audit Manual (Vol. II) are used;
- documentation of the audit process and retention of audit working papers are ensured;
- timelines for audits and reporting are established at planning stage;

- mechanisms to follow up on audit /PAC recommendations on a regular and timely basis are established;
- ensure that the NAC audit methodology is applied consistently to all audits without exception;
- use risk analysis in the audit planning process based on preliminary review of the auditee's operations, new budget, new institutions etc;
- evaluate the auditee's internal control systems with a view to performing a systems based audit where applicable;
- identify the risk areas of the auditee business processes during audit planning and ensure that risks are addressed through audit;
- ensure that audit findings are supported by sufficient audit evidence so that they are defensible; and
- ensure core values are observed and audit judgements are fair.

#### **6.3.2.4 Information Technology Developments in NAC**

The importance of IT systems and software and other business machines with expanding frontiers of audit have already been detailed. So the activities to achieve effectiveness in the operations phase would be:

- decide on hardware and software specifications including the potential for Computer Assisted Audit Techniques (CAAT);
- test the system over a sufficiently long timeframe;



- integrate existing financial and management information systems and audit procedures into the IT system if appropriate and consistent;
- maintain an overlap of existing and new systems in parallel during a transitional phase;
- ensure that all future training programmes for managerial and audit staff are consistent with the established IT environment;
- depute staff to attend training courses being conducted by other well established SAIs in this field; and
- establish document storage, scanning, retrieval (information management) and secure communication system.

### **6.3.2.5 Support to PAC**

Once the audit reports are presented to the President and the Assembly further impetus to the audit report is the discretion of the PAC. So to see active results flow out of the audit reports AG has to lend a variety of supportive actions to the PAC. These could be:

- demystify the technical audit work to the lay politicians;
- highlight the important inferences for detailed discussion by PAC;
- help PAC in eliciting all facts by framing the important questions to be posed to the Executive;
- help finalise the report of the PAC with suitable analysis; and
- support the PAC secretariat to build capacity.

### **6.3.2.6 Transfer of Knowledge**

At the operational level the expertise of the NAC can be enhanced by developing international relations with other well-established SAIs. There could be exchange of experiences, especially with the regional SAIs on practices and procedures, on what reform challenges may be encountered and how they have been overcome. The action plan for the NAC would include:

- exchange and review published Audit Reports from other SAIs;
- exchange and review the PAC reports for techniques and practices;
- exchange audit staff under twinning programmes;
- participate in regional and international conferences; and
- review research papers in international professional publications.

### **6.3.3 Quality Assurance (QA)**

In addition to demanding quality in outputs by individual audit teams as a matter of course the NAC will introduce internal quality control review arrangements to ensure the correct application of audit standards and methodology in accordance with NAC enabling legislation. The action plan will include:

- determination whether NAC needs to establish a QA function;
- QA reviews to be carried out by experienced auditors within NAC or by outside experts, to provide a fresh perspective;

- incorporation of quality standards into manuals, guides and desk instructions;
- implementation of QA procedures such as the use of audit checklists, standardised documenting of work, work review and authorisation at specified points in the audit process;
- having a feedback mechanism to improve NAC standards and policy;
- use of results of QA reviews to tailor future training towards problem areas and to develop case studies based upon actual NAC audits;
- checking QA procedures and identifying ways of improving effectiveness; and
- conduct workshops to disseminate the results of QA reviews and any identified weaknesses in current approaches to work.

### **Types of review:**

These are two types of review. These are

- ‘Hot’ review: at key stages during individual audits, for example at the end of planning and at the end of fieldwork, before findings are presented. Where review is at the pre-fieldwork stage, it will provide the opportunity for improvements to be made to the Audit Programmes and audit fieldwork and, if necessary, for new audit risks and procedures to be identified; and
- ‘Cold’ or post-audit review: to enable lessons to be learnt and applied to future projects. These reviews can be performed on a selected sample of financial/regularity audits annually.

Ultimately NAC will build an institutional QA culture in which high quality is a fundamental value that is imparted to all new recruits and reflected in the leadership and senior management competencies of the organisation and in its relationships with other institutions.

## 6.4 Goal 4 Transparency and Accountability

Accountability, transparency, and good governance are the objectives and results of an efficient and effective audit. So far the strategic steps to be taken to realise these objectives and results have been detailed. These steps are internal and external, national and international, administrative and technical, strategic and tactical. These steps strengthen accountability and rule of law and thereby good governance and democracy.

Citizen satisfaction is the result of good governance. Such satisfaction emanates from efficient and effective delivery of public goods and services. This delivery in a cost and time effective manner with equity is important in a post conflict democracy like South Sudan. In a democracy these deliveries are approved and financed by the legislature through annual budget and executed through the programmes and policies of the executive.

The NAC checks the efficiency and economy of these deliveries so that citizen satisfaction is achieved at the least cost and with social justice. The results of audit are presented to the legislature, who approved and financed the projects to establish accountability and good governance.

Thus far we have detailed the route to the goal through:

- time tested methodologies;
- accepted international practices;
- effective networking with the Executive;
- fostering relationships with parliament and other stake holders;

- control and supervision of hierarchy of the NAC; and
- timely and qualitative reporting.

But still this effort is in process. Audit Reports are not an end by themselves. After the report is presented to the President and the Assembly the quality and efficacy of the Audit Reports are on test. The Reports have to be discussed, further queries have to be made to the Executive, oral and written replies have to be demanded by the PAC whereafter recommendations have to be made. It is the recommendations of the PAC which are more crucial to set right systems and policies to prevent the recurrence of infringements in MDA practices, and shortcomings, in policies.

At this stage the power of the legislature comes into play to supplement the legal mandate of the NAC. Now the responses of the Executive can not be evasive but be comprehensive. But at this stage the PAC is dealing with a professionally drafted report, in a post event context and does not have primary knowledge of the analysis. So the expertise of the senior officials of NAC /AG comes into play to unravel and advise the PAC.

## **Objectives**

### **6.4.1. Processes with the President**

As the highest executive officer of the Republic of South Sudan and as one who is tasked to receive the Audit Reports the President plays a pivotal role. It has been provided in this SDP that AG should share his concerns and commitments with the President ahead in the year when

the budget for the NAC is to be sanctioned. Consequently at the end of the year the AG will meet with the President to brief him on the progress of the work he had promised and highlight the findings in the audit report each time the audit report is ready.

This interaction will engender confidence in the institution and win the support of the Executive not only for institution building efforts but also for achieving the goals of audit namely accountability, transparency and good governance. The relationship will help remove wrong policies, inefficient systems and mitigate corruption. The action plan will: include

- make special copies of the Audit Report for the President signed in original by the AG;
- make a brief report of the highlights in the Audit Reports;
- seek an audience for Presentation of the Audit Report;
- seek permission to present the Audit Report to the Assembly;
- apprise the President of any laxity in pursuing corruption or fraud cases reported by audit; and
- apprise the President of important cases of changes suggested by audit to systems but on which action has been delayed.

#### **6.4.2 Processes with the Assembly and the PAC**

Since the audit reports have to be operationalised by the PAC Reports, the NAC will attempt a detailed knowledge transfer through documents and personal meetings. The committee enjoys all the privileges of the parliament to summon officials, demand full disclosure and punish for failure to share full information. So the NAC should take full advantage of the PAC to operationalise the audit reports. The NAC will assist in

strengthening the PAC to derive full benefit of the mechanism. The action plan in the post Audit Report phase will include:

- AG will present highlights of his Report to the Assembly in person;
- brief the PAC on the highlights of the report on a suitable date;
- give a brief with a set of questions to elicit further written response from MDAs, on highlighted issues, with time lines;
- remind the PAC when timelines for responses are broken;
- analyse the responses of the MDAs for comprehensiveness;
- raise supplementary queries if necessary and apprise PAC;
- schedule oral evidence under oath, of the Executive when written responses are inadequate;
- brief the members of the PAC on the importance of the selected issues on the day of oral evidence;
- both sides should attend the meeting with all documentary support;
- AG assists the PAC with the questions and supplementary to be raised during oral evidence;
- record of the meeting is kept and minutes are prepared;
- minutes are to be confirmed by the Under Secretary, AG and PAC members within the timeline;
- post minutes confirmation PAC meets to draft a consensus based report to punish offenders or make system corrections. PAC reports rarely record dissenting opinions;
- AG assists the PAC in this crucial task as parliamentarians may not know the bureaucratic systems and practices;
- the PAC reports are submitted to the parliament for adoption;



- AG follows up the implementation of the PAC report in collaboration with the PAC secretariat;
- AG assists the PAC secretariat to present an annual Follow up Report on Recommendations to the Parliament; and
- AG can participate in strengthening the PAC secretariat.

### **6.4.3 Processes with the Media**

The Audit Report is a professional document dealt with the bureaucracy at a level. It has to be made intelligible to the common man in day to day language. This is done by the media. There could be a choice of media- print or electronic. There could be analytical or investigative articles, editorials, talks or panel discussions. The media takes the messages in the audit report to the ultimate masters - the citizen for whose satisfaction all the intermediaries- the Executive, the NAC the PAC and the parliament endeavoured. The action plan for this objective would be:

- prepare a press brief for every audit report to explain the audit inferences in every day language;
- hold a press conference to explain the findings and clarify; and
- foster a professional working relationship with the national media to disseminate the audit inferences to the citizenry and civil society

### **6.4.4 Processes with the Civil Society**

In achieving the goals of audit reports the contribution of civil society can be significant. The civil society comprises of institutions like Universities

and NGO. and individual researchers, thinkers, retired officials and social scientists. They can support the AG to build a transparent and accountable government. They may engage the public through written articles, public speaking, gather into pressure groups or form think tanks. The contribution of the NGOs can be two fold, namely develop delivery systems for broadening the reach of the audit reports and funding institutional support systems for oversights. The action plan for realising the objective would be:

- AG and senior management should encourage donor initiatives;
- share and explain only the published report and not share the records or unpublished audit inferences or those in process;
- maintain in the AG secretariat an address book of such persons;
- send them audit reports when these are published;
- respond to their queries in person or through emails; and
- allow access to the audit library.

#### **6.4.5. Processes with the Executive MDAs**

Some of the detailed steps to be taken in this segment have already found mention under Goal 1 and Goal 2. Here the other institutional initiatives are discussed to achieve accountability and transparency in RSS. As clarified the post audit report phase carries to fruition the issues of the audit reports. The action plan under this objective would be:

- recommend the creation of a audit cell in the MoFEP to follow up on PAC reports;
- DAG along with the PAC secretariat meets with the audit cell to ensure compliances;

- each ministry etc should also have an audit committee to resolve issues raised in management letter internal audit report and PAC recommendation;
- ensure codification of all remedial changes proposed to programmes, amendments to law or systems, process changes with the concurrence of the NAC;
- report instances of non compliance with the proposed changes or absence of remedial action to the parliament through PAC;
- follow up other issues raised in the management letters for corrective actions and not raised in the audit reports with the MDAs and the cell in MoFEP;
- reluctance to settle such observations in the ML is provided as a statistical table in the subsequent audit report to appraise the parliament
- individual cases of corruption or fraud mentioned in the audit are referred to the anti corruption commission or prosecutor general for speedy action;
- full cooperation to be extended to these bodies on the basis of a protocol; and
- Parliament to be apprised of any laxity in pursuing these cases through the audit report.

## Critical Success Factors

Strategic Planning, does not typically flow smoothly from one step to the next. It is a dynamic and an iterative process, as circumstances change and new insights emerge and judgements are made. Inevitably the process moves forward and backward several times before reaching stability and the objective. The NAC needs to continuously evolve and build capacity to create an appropriate environment to successfully pilot the strategic plan. The critical success factors could include:

- a culture of trust and co-operation amongst all nation building institutions;
- realisation that the role of NAC is far more than ensuring sound financial management in government and that NAC enables legislative oversight over government;
- adequate funding and timely releases to NAC;
- Presidential and Assembly support to build prestige;
- a strong PAC process to complete audit endeavours;
- effective action by SSACC and Prosecutor General on cases of fraud;
- quick action by the MDAs on changes to laws, systems, processes and programmes to enhance citizen satisfaction;
- public trust in NAC on the basis of its performance;
- observance of core values and internal accountability by NAC;
- international donor support;

- emergence by NAC as a modern, fair, professional and performing SAI with a strong commitment to change and reform; and
- shared vision of Strategic Development Plan in an intelligible and measurable format with officials of the NAC and external stakeholders.

## Implementation Challenges

All development plans face implementation challenges as it is only a management tool and not a substitute for the exercise of judgment by leadership. Some of these challenges are listed below:

- inadequate independence of NAC in the legal mandate;
- turnover of young professionals due to attractions in other sectors of the newly emerging economy;
- difficulties in transforming the work culture of senior management to strive for higher levels of qualitative outputs as individuals and as an institution;
- time frame necessary to fully develop the human resources and the professional competencies in the NAC;
- difficulties in the emergence of a strong PAC to complete the delivery of intentions and changes included in the audit reports;
- resistance to audit 'intrusion' by segments of leadership familiar with alternative practices of governance relevant in a different context ,than principles of stewardship and accountability in the current democratic context
- continued dependence on presidential support for the audit of key cost centres like security organs, organized forces, and the states;
- the reality that NAC and its SDP may not grow fast enough or be quick enough to respond to the rapidly developing economic situation in South Sudan;

- resistance to implementation of recommendations to strengthen the public internal financial control in MDAs (whether general resistance to change, regulatory bottlenecks or vested interests) and consequently adversely impact achievement of the SDP objectives;
- lack of cooperation amongst institutions in the accountability sector; and
- difficulties in developing audit quality to comply with exhaustive International Standard that represents a sea change and may only be achievable in the long-term.

## Monitoring and Evaluation

Many well drafted Strategic Development Plans have remained only on paper because of the grave misconception that a well-written plan will automatically produce the desired developmental results without adequate attention to monitoring and evaluating the plan during implementation. Monitoring and Evaluation helps put in place corrective and mitigating actions that may be warranted to achieve the targets within the timelines laid down. The key steps in monitoring and evaluating the plan are:

- adequate definition of performance measures in both quantitative and qualitative terms to properly assess progress towards SDP goals and objectives over the year and in medium term;
- a Working Group formed of senior members of the NAC to be set up to carry out systematic evaluation of progress of the plan;
- specify the periodicity of evaluation and the evaluating members;
- reward successful performance for the plan;
- review and update the plan annually;
- senior management, stakeholders and staff of the NAC should be kept informed of the progress of the plan generally;
- timely reporting to the working group on the delivery of outputs, and milestones, with corrective actions taken;
- schedule for formal high level reviews of the SDP at key stages;
- modify strategy and programme, where required;



- review programme risks at regular intervals, update the risk register and assess the SDP sustainability; and
- conduct a Peer Review by an SAI at the end of SDP implementation.

## 10. Implementation Matrix

Strategic Goal	<b>1.Institution Building</b> <b>To build a Supreme Audit Institution that promotes public audit to international standards and fosters faith in accountability across the spectrum of public sector</b>							
Objective	Actionable Points	Time Frame				Yr to begin	Task Line	Priority
		Q1	Q2	Q3	Q4			
1.1 Legal framework guaranteeing professional independence	<ul style="list-style-type: none"> <li>➤ Secure Amendments to SSAC Act 2011 to provide for independence in conducting audits, making budget, devising recruitment and fixing salary scales by the chamber</li> <li>➤ <b>Hold workshops to popularise the SSAC Act and promote public sector accountability</b></li> <li>➤ <b>Publish a handy Quick Reference Book on SSAC Act</b></li> </ul>				***   ***  ***	2011	AG  AG  DAG	I  III  III
1.2 Independent budget to finance enlarged activities of NAC	<ul style="list-style-type: none"> <li>➤ Secure budget for Capital Expenditure to complete construction of new NAC HQ</li> <li>➤ Secure Infrastructure budget to provide for IT facilities, vehicles, furniture and equipment</li> <li>➤ Secure Operational budget to recruit 50 Audit Seniors per annum for at least 3 years in two batches each year</li> <li>➤ Secure Operational Budget for extending audit to more MDAs/States/Local Governments</li> </ul>			***  ***  ***	2011  Annual 2015  Annual Till 2015  Annual	AG  DG  DG  DG	I  III  III  III	

	➤ Secure Operational budget for outsourcing GCE audits to professional audit firms for 3 yrs					2011	AG	I
	➤ Secure Training budget to support training in country/in the regional SAls/ and international training by CIPFA/INTOSAI/ACCA/ISA etc	***				2012	DG	III
	➤ Secure Budget to establish Audit Training. School by 2013			***		2012	DG	III
	➤ Secure a convention for informal pre budget meet with the President to state NAC professional commitments and secure financial support	***		***		2013	AG	III
	➤ Establish practice of pre budget meeting with Speaker/ Chair, PAC		***			2012	AG	III
	➤ Establish a convention to secure pre budget concurrence of MoFEP		***			2012	DG	III
	➤ Correlate annual budget with medium term financial projections, Annual Audit Plan, HR Plan, IT Plan, Training Plan etc.		***			2012	DG	IV

1.3 Secure adequate infrastructure	➤ Complete construction of NAC Hq				***	2012	DG	II
	➤ Procure furniture & IT(LAN-V-sat) facilities			***		2012	DG	III
	➤ Procure vehicles to tour states/ payams			***		2012	DG	II
1.4 Network to promote Institution Building	➤ Refurbish Old Building for State Audit Directorate	***				2012	DG	II
	➤ Establish Nine Directorates---MDAs, State Audit,& Local Audit, GCE, HR, IT, Petroleum, Non Oil Revenue Special Audits ( NGOs/ Utilities & Universities) and Training and Five sections -- International & Donor Relations ,Audit Methodology & Research, Asset Maintenance, Media and PAC	***				2012	DG	II
	➤ Establish Archival Centre for NAC	***				2012	DG	III
	➤ Secure membership of AFROSAI / INTOSAI	***				2012	ADG	I
	➤ Synergise with SSACC / Prosecutor General		***			2012	DAG	II
	➤ Enter into MoUs with GATC/ CIPFA/ CPA/ ACCA etc for professional up gradation		***			2012	DAG DG	II
	➤ Network with regional SAIs for twinning etc			***		2012	AG	III
	➤ Meet with Governors and State Assemblies to stabilise State audits			***		2012	AG	I
	➤ Tap Juba University for research in statistical aids to audit/ survey etc	***				2012	DAG	II
	➤ Have MoU with international CA firms for GCE audits/coaching staff	***				2012	AG	I

1.5 Promote Transparency & accountability	➤ Promote internal financial control and internal audit in the MDA/ GCE Commissions through discussions ,reviews and reports				***	2011 Annual	DAG	III
	➤ Enlarge the scope of audit every year to include more MDAs, commissions, universities, banks etc		***			2012 Annual	DAG	III
	➤ increase the no of audit reports to cover different functions of govt				***	2013	DAG	III
	➤ Begin audit of States / Local Governments by 2012				***	2011	DAG	I
	➤ Outsource GCE audits to professional audit firm & coach staff		***			2012	DAG	I
	➤ Introduce comprehensive audit (laws, systems, collections and accounting) for Non Oil Revenue		***			2013	DAG	II
	➤ Start Systems Audit –IT, Procurement etc-after compliance audit		***		***	2013	AG	III
	➤ Introduce Performance Audit in 2013				***	2013	AG	II
	➤ Strengthen PAC capacity to lend strength to audit reports and NAC				***	2011	AG	II
	➤ Organize annual international conferences on public sector accountability / public sector audit/ PAC-NAC interface etc		***			2012	DAG	II
	➤ Promote compliance with IPSAS		***			2012	DAG	I
➤ Overtake audit arrears in MDAs				***	2012	DAG	I	

1.5 Enhance NAC accountability	➤ Prepare reasonable and reliable annual budgets			***		2012	DG	I
	➤ Introduce office / business machines to reduce human errors	***				2012	DG	I
	➤ Engage an outside auditor to audit NAC every year		***			2012	AG	II
	➤ Submit annual audit report and activity report to the Assembly	***				2012	AG	II
	➤ Standardise professional interactions of the staff through a Code	***		***		2011	DAG	III
	➤ Practice INTOSAI/ ISA standards to reassure MDA of audit practices	***				2011	DAG	III
	➤ Design HR Policy to assure the staff the career plan			***		2012	DG	III
	➤ Design a recruitment policy after SSAC Law amendments			***		2012	DG	III
	➤ Draft an independent Salary scheme after SSAC Law amendment				***	2012	DG	II
	➤ Draft a Policy of Rewards and correctives with inputs from HR expert				***	2012	DG	IV
	➤ Institute Asset Stewardship through a section				***	2012	DG	IV
	➤ Have dynamic web and email to inform the civil society		***			2012	DAG	IV
	➤ Hold Annual conferences and workshops to reassure Donors		***			2012	DAG	IV
	➤ Publish a monthly News Letter to have informal/indirect dialogue with staff and build a Team		***			2012	DAG	IV

1.6 Establish Synergies to promote Public Sector Audit	➤ Develop a convention of a monthly meet with President to resolve administrative, financial and technical challenges facing NAC				***	2011	AG	II
	➤ Develop a convention of a monthly meet with Speaker to facilitate better understanding of public sector accountability and audit				***	2011	AG	II
	➤ Develop a convention for quarterly meet with PAC Chair to ensure the correctives proposed by PAC/NAC are put into practice	***	***	***	***	2011	AG	II
	➤ Develop a convention for a quarterly meet with Under Sec MoFEP to ease fund releases ,access to central records (FMIS/ Internal audit) and improvements to business processes	***	***	***	***	2012	DAG	II
	➤ Develop a convention for quarterly Round Table with the donors to reassure on accountability and tap financial and professional opportunities	***	***	***	***	2011	AG	II
	➤ Develop a convention for half yearly Round Table with Under Sec MDAs to foster better understanding of the role of NAC and seek co operation	***		***		2012	AG	II
	➤ Develop a convention for a half yearly meet with Governors to travel public accountability to every niche of public sector in the country	***		***		2012	AG	III
	➤ Develop a convention for a half yearly meet with State Speaker/ PAC to make accountability the credo of public sector in South Sudan	***		***		2012	AG	II

	➤ Develop a convention for an annual Round Table with Commissions (16) to standardise accountability in all layers of government	***				2012	DAG	II
	➤ Develop a convention for an annual meet with the NGOs to tap grass root information on developmental challenges and achievements	***				2012	AG	III
	➤ Develop a convention for an annual meet with the civil society to lay a two way street to strategise public audit	***				2012	AG	III
	➤ Develop a convention for an annual meet with the GCE Chairs to know development challenges of commercial sector in accounting	***				2012	DAG	III
	➤ Develop a convention for an annual meet with the media to demystify and carry the audit inferences to the knowledge of the people	***				2012	AG	III
	➤ Develop a convention for an annual meet with Anti Corruption and Prosecutor General on the progress of serious fraud cases	***				2012	AG	III



Strategic Goal	<b>2 - Capacity Building</b> To achieve internationally bench marked public sector audit results through institutional and individual capacity upgrades, since INTOSAI recognizes the right of the auditee institutions to expect competent audits. The champions of change with the right tools of the trade can pilot public accountability and public audit.							
Objective	Actionable Points	Targets / Activity					Task Line	Priority
		Q1	Q2	Q3	Q4	Yr to begin		
2.1 Strengthen Senior Management capacities, role & responsibilities to pilot public audit and accountability	➤ Strengthen Senior Management professional qualifications through incentives/ financial assistance		***			2012	AG/DG	III
	➤ Strengthen Senior Management personal qualities of leadership, management and supervision	***				2012	AG	II
	➤ Define the roles of individual senior managers and delegate powers down the line to demand performance		***			2012	AG/DAG	II
	➤ Train the senior management to monitor and demand quality and timeliness in audit outputs	***				2012	AG/DAG	II
	➤ Annually assess performance of the senior managers and through them the hierarchy and reward exceptional performance	***			***	2012	AG/DAG/DG	I
	➤ Encourage the senior management to be champions of change and build NAC; hold annual conferences on Leadership				***	2011	DAG/DIR (AUD)	III
	➤ Establish Nine Directorates& Five sections along with Furniture, IT facilities and vehicles.				***	2012	DAG/DG/DIRs	III

2.2 Expand physical capital to have all the right tools	➤ Recruit 50 qualified persons, in two batches each year for the next three years	***			***	2012	DG	III
	➤ Introduce Audit Law, Audit Manual, INTOSAI standards, RSS structure, Codes of Ethics / Conduct in a Fitment Training Programme		***		***		DAG	I
	➤ Arrange every six months English coaching for Arabic stream recruits	***			***	2012	DG	III
	➤ Qualified recruits to go through IFRS training/ elementary IT training and IPSAS Training	***			***	2012	DAG	III
2.3 Upgrade human resources to have a professionally fit team to deliver internationally benchmarked results	➤ Provide for post induction and on the job training for new recruits		***			2012	DAG	III
	➤ Optimize human resources through an annual audit plan matching risk perceptions with available resources and prioritizing, Audit Plan is bottom up from Nine directorates and feeds into HR / IT / Training / & Fitment Plans		***			2012	DAG	III
	➤ Draw up an Medium Term HR Plan for the chamber with the help of an outside expert to assure a career plan for new recruits	***		***		2012	DG	II
	➤ Draw up a Recruitment to Retirement Policy		***			2012	DG	III
	➤ Draw up a Compensations and Pension Policy			***		2012	DG	III
	➤ Draw up a code for Rewards and Promotions			***		2012	DG	III
	Design Appraisal Formats / Performance Indicators for different grades				***	2012	DG	III

	➤ Draft and propagate a Gender Policy				***	2012	DG	III
	➤ Draft a Medium Term Training Plan with the help of Training Expert	***				2012	DG	II
	➤ Design Annual Training Plans from 2012		***			2012	DAG/DG	III
	➤ Draft Annual Training Budgets from 2012		***			2012	DAG/DG	III
	➤ Draft Annual Training Calendars from 2012		***			2012	DG	III
	➤ Draw up a Training Manual with the help of the Training Expert		***	***		2012	DG	III
	➤ Establish an Audit Training School in 2013				***	2012	AG	III
	➤ Enter into MoU with GATC for training		***			2012	DAG/DG	II
	➤ Provide Refresher Training Course on IT/ PFM Procurement Law / INTOSAI / ISA / FMIS /IPSAS etc every year in GATC with in house/ in country expertise		***			2012	DAG/DG Dir (A)	III
	➤ Provide Executive Training Courses to senior and middle management on leadership, negotiations, time budgeting, multi tasking etc with the help of regional experts			***		2012	AG/DG	III
	➤ Arrange for twinning experiences in regional SAIs for select staff			***		2012	AG	III
	➤ Arrange for coaching by professional audit firms on GCE audits and IFRS application		***			2012	DAG	I
	➤ Incentivise officials acquiring professional qualifications from ACCA / CIPFA / CPA etc.		***			2012	AG/DG	III

2.4 Review / Reconfigure Structure&Proce ss for cost effective public sector audits	➤ Engage an audit expert and standardise methodologies of audit for compliance audit, Pay Roll audit, Operations Expenditure Audit, Capital Expenditure and Stores Audit etc	***				2012	DAG	II
	➤ Standardise the audit methodologies for new audits like State Audits / Local Government Audit ,Universities and Utilities Audit , GCE audits etc		***			2012	DAG	III
	➤ Standardise audit methodologies for more specialised audits like Performance Audit, Forensic Audit, Systems Audit etc				***	2012	DAG DIR(A)	III
	➤ Review new process / new methods of service delivery / new programmes /new business machines introduced by RSS and reconfigure the audit processes and give training				***	2012	AG/DAG	IV
	➤ Embrace new audit methodologies of INTOSAI AFROSAI , IPSAS , ISA etc				***	2012	DAG	III
	➤ Establish Audit Methodology Unit for research to study the cost effectiveness of NAC , bench marks for performance in social sector project adopting statistical techniques to aid audit etc			***		2012	DAG	III
	➤ Establish a Communication Section for dealing with PAC, Assembly, Donors, Media, NGOs, INTOSAI / AFROSAI etc	***				2012	DAG	III
	➤ Establish an Archives Section	***				2012	DG	IV
➤ Establish an Asset Maintenance Section				***	2012	DG	IV	

2.5 Establish an IT Directorate	➤ Establish an IT Directorate with IT Director and a couple of qualified assistants	***				2012	AG/DG	III
	➤ Prepare a Medium Term IT Plan for NAC		***			2012	AG/DG	III
	➤ Prepare a Medium Term IT Training Plan/ IT Manual to train all officials in MS Office		***			2012	AG/DG	III
	➤ Get a list of equipment and budget prepared for IT hardware/ software/ and accessories and other business machines like cash registers ,and soft ware like Tally		***			2012	DG	III
	➤ Plan for facilities like LAN, V SAT, Internet etc for the new NAC Hq			***		2012	DG	III
	➤ Procure laptops for all audit teams and senior management and Desktops for all senior management ,10 Directorates and 5 Section heads along with printers / scanners etc			***		2012	DG	III
	➤ Acquire Gov Domain address for NAC to publish Audit Reports / PAC recommendations etc on its web site to energise civil society	***				2012	DG	III
	➤ Plan for Data back up , off site storage , net work security ,hierarchical control of data, IT aided business processes etc			***		2012	AD/DAG	III

<p>2.6 Review mandates and laws to make the NAC expand and deepen</p>	<p>Review for new laws of RSS e.g. Environment Law or new methods of delivery eg. Smart cards or new services e.g. Railways or new programmes or new processes i to expand and grow NAC</p>				<p>***</p>	<p>2012</p>	<p>DAG/DIR (A)</p>	<p>IV</p>
<p>2.7 Embrace the methodologies and benchmarks of international institutions</p>	<p>Review the new benchmarks and methods recommended by INTOSAI/ISA etc and adopt them so that NAC methodologies are current</p>				<p>***</p>	<p>2012</p>	<p>DAG</p>	<p>IV</p>

<b>Strategic Goal</b>	<b>3 - Operational Dynamics To deliver quality audit results which are fair and with timeliness by channelizing the professional skills and knowledge of the hierarchy of the chamber and by tempering facts and analysis with sound judgement.</b>							
<b>Objective</b>	<b>Actionable Points</b>	<b>Targets / Activity</b>				Yr to begin	<b>Task Line</b>	<b>Priority</b>
		<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>			
<b>3.1 Strengthen NAC Professional capacity</b>	<ul style="list-style-type: none"> <li>➤ Plot a time table to incrementally deepen and widen professional capacity of NAC by traversing from compliance / regularity audit to specialised audits like Forensic Audit</li> <li>➤ Prepare, peer review, print and update the manuals and guides for each type of audit such as Pay roll or Stores Audit so that manuals are accessible ,accurate and clear and current</li> <li>➤ Train the staff on the manuals and guides through induction and refresher courses especially when the RSS introduces changes in business process etc or on new mandates</li> </ul>			***		2012	DAG/Dir(A)	III
				***		2012	DIG/Dir (A)	II
				***		2012	DG	III
<b>3.2 Enhance NAC Effectiveness t Introduce Management Information System</b>	<ul style="list-style-type: none"> <li>➤ Introduce Management Information System</li> <li>➤ Budget Analysis Note from DAG within a fortnight of RSS budget presentation</li> <li>➤ Quarterly presentation of Press Clippings by the AG Secretariat</li> </ul>			***		2012	DAG	III
				***		2012	DAG	III
		***	***	***	***	2012	Secy to AG	III

	➤ Director (Audit) to report on unsettled prior period inference for audit planning/reminder		***			2012	DIR/(A)	III
	➤ DAG to report on Assembly discussions on corruption /programme outputs etc for audit planning and PAC briefing		***			2012	DAG	III
	➤ DAG to report on PAC recommendation pending for follow up action through letters or through next AR			***		2012	DAG	III
	➤ Director (Audit) to report on new processes/ mandates/programmes introduced by MoFEP demanding new audit methods etc				***	2012	Dir (A)	IV
	➤ DAG to summarize the internal Audit findings in the MDAs and submit a Six monthly report	***		***		2012	DAG (A)	III
	➤ Directorates to report on progress of audit every month						Dir (A)	IV
	➤ DAG to report quarterly on the interventions he made with MDAs to progress audit as per schedule	***	***	***	***	2012	DAG	IV
	➤ DAG to report quarterly on the progress of PAC discussions	***	***	***	***	2012	DAG	III
	➤ DG to report monthly on recruitment, assets, construction ,procurements budget execution promotions , punishments and retirements	***	***	***	***	2012	DG	III



<b>Strengthen Internal Financial Control Systems in MDAs</b>	➤ IT Directorate to report every month on the progress of Medium Term Plan	***	***	***	***	2012	Dir (IT)	III
	➤ HR Directorate to report quarterly on the progress of making rules, job cards, HR Plans etc	***	***	***	***	2012	Dir (HR)	IV
	➤ Senior management to apprise AG through a Note on every meeting in MDAs					2012	DAG	IV
	➤ Senior management to give Appraisal Note after attending international conferences		***		***	2012	DAG	IV
	➤ Audit Methodology Unit to report every quarter	***	***	***	***	2012	DAG	IV
	➤ Training School to report monthly on activity					2012	DG	IV
	➤ International Unit to report monthly on activity				***	2012	DAG	III
	➤ Asset Maintenance Unit to report monthly				***	2012	DG	III
	➤ Media Unit to report monthly on activity					2012	DG	III
	➤ Quality Assurance Unit to report quarterly	***	***	***	***	2012	DAG	III
➤ Strategise upon establishment of a strong internal financial control system/internal audit in MDAs to lessen audit risk and enhance audit effectiveness .Audit review of IC/IA is a must every year.				***	2012	DAG	III	

	<ul style="list-style-type: none"> <li>➤ Dir (Audit) to demand and review the IA reports of MDAs and submit a six monthly report to DAG. Serious system faults remaining unresolved will be taken up for inclusion in Audit Reports.</li> </ul>	***		***		2012	Dir (A)	III
<b>3.3 IT adoptions In NAC to enhance effectiveness</b>	<ul style="list-style-type: none"> <li>➤ Enhance IT adoption in NAC through Computer Aided Auditing Techniques and integrating budget and programme details of every programme of RSS</li> <li>➤ Strengthen PAC to give fillip to audit issues. Prepare brief for PAC and queries to MDA from PAC so that audit issues are unravelled</li> </ul>			***		2012	Dir (IT)	II
<b>3.4 Support to PAC to enhance effectiveness</b>	<ul style="list-style-type: none"> <li>➤ Scan the Audit Reports of regional SAls to learn new techniques and issues of audit</li> <li>➤ Scan INTOSAI/ISA literature for new skills and knowledge in public sector audit</li> </ul>				***	2011	AG	II
<b>3.5 Enhance NAC through Transfer of Knowledge</b>	<ul style="list-style-type: none"> <li>➤ Arrange twinning arrangement in regional SAls</li> <li>➤ Arrange for coaching by international CA firms for transfer of knowledge / skill on IFRS audits</li> </ul>			***		2012	AG	III
		***				2012	DAG	I
<b>3.6 Achieve audit quality to enhance effectiveness</b>	<ul style="list-style-type: none"> <li>➤ Adopt risk based audit approach to select ministries, months, programmes states or vouchers for audit during Audit Planning</li> <li>➤ Apply INTOSAI / ISA standards and core values of NAC uniformly to all audits</li> </ul>		***			2012	DAG	II
			***			2012	DAG	II

	➤ Adopt annual audit plan as a corporate plan with individual time and task lines of audit		***			2012	DAG	III
	➤ Research and adopt statistical tools, benchmarks of performance for social programmes and cost effective audit techniques		***			2012	DAG	III
	➤ Demand maintenance of working papers and adherence to check lists and processes laid in Audit Manual /Guides	***				2012	DAG	III
	➤ Pursue Management Letters/ PAC finding and internal audit finding to have system upgrades		***			2012	DAG Dir(A)	II
	➤ Establish Quality Assurance Unit to conduct in situ and post mortem reviews on audits done to effect improvements		***			2012	DAG	II
	➤ Conduct workshops on the findings of QA unit				***	2012	DAG	III

Strategic Goal	<b>4 – To transform audit inferences into citizen satisfaction by transforming tools of accountability into tools of governance</b>							
Objective	Actionable Points	Targets / Activity					Task Line	Priority
		Q 1	Q 2	Q 3	Q 4	Yr to begin		
<b>4.1 Processes through the President</b>	<ul style="list-style-type: none"> <li>➤ Meet and brief the President with a special edition of the Audit Report on the highlights of the Report and solicit support for resolutions by MDAs and institutions in Accountability Sector.</li> </ul>				***	2011	AG	I
<b>4.2 Processes through the Assembly</b>	<ul style="list-style-type: none"> <li>➤ Meet with the Speaker to make a presentation to the Assembly to highlight the audit findings and seek cooperation for establishing public sector accountability in South Sudan</li> </ul>				***	2011	AG	I
<b>4.3 Process through the PAC</b>	<ul style="list-style-type: none"> <li>➤ Meet with the PAC to explain in simple terms the audit inferences and add a questionnaire to be sent to MDAs/GCEs etc</li> <li>➤ Prepare a written brief for PAC and assist the PAC Secretariat in eliciting full information from the executive through oral or written reply</li> </ul>	***			***	2011	DAG	I
<b>4.3 Process through Media</b>	<ul style="list-style-type: none"> <li>➤ On the basis of full information which is vetted by NAC prepare corrective action for MDA etc. These are issued as PAC recommendations.</li> </ul>		***			2012	DAG	II

4.4 Process through Civil Society	➤ Audit inferences now bolstered will be followed for action. For inaction on Management Letters and PAC recommendation recourse is taken to Parliament through the next Audit Report			***	2012	DAG	III
4.5 Process through the MoFEP	➤ Media converts audit inferences into citizen language and informs people of the failures and remedies proposed for citizen satisfaction Media is given Press Briefs			***	2011	AG	I
4.6 Process through MDAs	➤ Similarly civil society, NGOs and Donors are informed of failures and remedies proposed so that they can add their voices for corrections and increased citizen satisfaction. Civil society is given Audit Reports and updates on email			***	2011	AG	II
	➤ MoFEP will be the interface for settlement of NAC inferences in the ML and PAC findings since MoFEP notifies all changes to business processes and corrections to programmes/ budgets etc. MoFEP should keep score and exhort MDAs for early action.	***			2012	DAG	III
	➤ NAC would follow up with MDAs for resolution of issues through letters and Audit Committee	***			2012	DAG	III
	➤ In cases of serious fraud NAC will address anti corruption and prosecutor general for the next steps. If they dither President and Assembly will be apprised.	***			2012	DAG	I

## Appendix 1- List of Ministries

Ministry of Animal Resources & Fisheries  
Ministry of Agriculture & Forestry  
Ministry of Cabinet Affairs  
Ministry of Commerce & Industry  
Ministry of Co-operatives & Rural Development  
Ministry of Culture & Heritage  
Ministry of Education  
Ministry of Energy & Mining  
Ministry of Environment  
Ministry of Finance & Economic Planning  
Ministry of Gender, Child & Social Welfare & Religious affairs  
Ministry of Health  
Ministry of Higher Education, Science & Technology  
Ministry of Housing & Physical Planning  
Ministry of Human Resource Development  
Ministry of Humanitarian Affairs & Disaster Management  
Ministry of Internal Affairs  
Ministry of Information  
Ministry of Investment  
Ministry of Office of the President  
Ministry of Parliamentary Affairs  
Ministry of Peace & CPA Implementation Affairs  
Ministry of Labour & Public Service  
Ministry of Legal Affairs & Constitutional Development  
Ministry of Regional Cooperation  
Ministry of SPLA and Veteran Affairs  
Ministry of Communication & Postal Services  
Ministry of Roads & Transport  
Ministry of Youth, Sport & Recreation  
Ministry of Water Resources & Irrigation  
Ministry of Wildlife Conservation & Tourism

## **Appendix 2- List of Corporations/Commissions**

### **Corporations:**

South Sudan Electricity Corporation  
South Sudan Urban Water Corporation

### **Commissions & Chambers:**

Anti Corruption Commission  
Audit Chamber  
South Sudan Civil Service Commission  
South Sudan HIV/AIDS Commission  
South Sudan Land Commission  
South Sudan Relief & Rehabilitation Commission  
De-Mining Authority  
Disarmament, Demobilization and Reintegration Commission  
Employees Justice Chamber  
Peace Commission  
Public Grievances Chamber  
Centre for Census, Statistics and Evaluation  
Human Rights Commission  
Bureau Far Community Security & Small Arms Control  
South Sudan High Elections Committee  
Local Government Board  
South Sudan Law Reform (Review) Commission  
Reconstruction and Development  
War Disabled, Widows & Orphans Commission  
War Veterans Commission

## Appendix 3- Details of Counties

S/N	States	County (s)	Municipal	City County	Total
1	Central Equatorial State	6		1	7
2	Eastern Equatorial State	7			7
3	Jonglei State	10			10
4	Lakes State	9			9
5	Northern Bahr Elgazal State	6			6
6	Western Bahr Elgazal State	3	1		4
7	Western Equatorial State	11			11
8	Warrab State	8			8
9	Unity State	11			11
10	Upper Nile State	10	1		11
	<b>Total No. of Units</b>	<b>81</b>	<b>2</b>	<b>1</b>	<b>84</b>



## **Appendix 4- List of Universities**

University of Juba

University of Bahr-el-Ghagal

Malakkal University

Dr. John Garang University

## **Appendix 5- List of Banks**

Bank of South Sudan

Ivory Bank

Nile Bank

## **Appendix 6- Budgetary Support to NAC**

