

VOTE: 131 Office of the Auditor General (OAG)

V1: VOTE OVERVIEW

i) Vote Strategic Objectives

Enhance the relevance of audits for improved public transparency, accountability and service delivery.

Enhance institutional capacity to effectively and efficiently deliver the mandate of the Auditor General

ii) Snapshot of Medium Term Budget Allocations

Table V1.1 Overview of Vote Medium Term Allocations (Ush Billion)

<i>Billion Uganda Shillings</i>		FY2022/23	MTEF Budget Projections			
		Proposed Budget	2023/24	2024/25	2025/26	2026/27
Recurrent	Wage	34.525	34.525	34.525	34.525	34.525
	Non Wage	30.186	30.186	30.186	30.186	30.186
Dev.	GoU	3.050	3.050	3.050	3.050	3.050
	ExtFin	0.000	0.000	0.000	0.000	0.000
GoU Total		67.761	67.761	67.761	67.761	67.761
Total GoU+Ext Fin (MTEF)		67.761	67.761	67.761	67.761	67.761
<i>A.I.A Total</i>		0	0.000	0.000	0.000	0.000
Grand Total		67.761	67.761	67.761	67.761	67.761

Table V1.2: Medium Term Projections by Programme and Sub-Subprogramme

<i>Billion Uganda Shillings</i>	2022/23	MTEF Budget Projection			
	Proposed Budget	2023/24	2024/25	2025/26	2026/27
16 GOVERNANCE AND SECURITY					
01 External Audit Services	36.377	36.377	36.377	36.377	36.377
02 Support to Audit services	31.384	31.384	31.384	31.384	31.384
Total for the Programme	67.761	67.761	67.761	67.761	67.761
Total for the Vote: 131	67.761	67.761	67.761	67.761	67.761

V2: MEDIUM TERM BUDGET ALLOCATIONS BY DEPARTMENT AND PROJECT

Table V2.1: Medium Term Projections by Department and Project

<i>Billion Uganda Shillings</i>	2022/23	MTEF Budget Projection			
	Proposed Budget	2023/24	2024/25	2025/26	2026/27

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Programme: 16 GOVERNANCE AND SECURITY					
Sub-SubProgramme: 01 External Audit Services					
<i>Recurrent</i>					
001 Local Authorities	15.422	15.422	15.422	15.422	15.422
002 Central Government One	5.004	5.004	5.004	5.004	5.004
003 Central Government Two	5.606	5.606	5.606	5.606	5.606
004 Value for Money and Specialised Audits	5.576	5.576	5.576	5.576	5.576
005 Forensic Investigations and Special Audits	4.769	4.769	4.769	4.769	4.769
<i>Development</i>					
N / A					
Total for the Sub-SubProgramme	36.377	36.377	36.377	36.377	36.377
Sub-SubProgramme: 02 Support to Audit services					
<i>Recurrent</i>					
001 Corporate and Technical Support Services	28.334	28.334	28.334	28.334	28.334
<i>Development</i>					
1690 Retooling of Office of the Auditor General	3.050	3.050	3.050	3.050	3.050
Total for the Sub-SubProgramme	31.384	31.384	31.384	31.384	31.384
Total for the Programme	67.761	67.761	67.761	67.761	67.761
Total for the Vote: 131	67.761	67.761	67.761	67.761	67.761

V3: VOTE MEDIUM TERM PLANS

Planned Outputs for FY2022/23 and Medium Term Plans

Plan FY2022/23	MEDIUM TERM PLANS
Programme Intervention: 160808 Strengthen the prevention, detection and elimination of corruption	

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<p>In line with the mandate of the Auditor General and the strategic direction geared towards conducting audits focused on service delivery targeting stakeholder needs and emerging issues, the office plans to carry out and report on a total of 2655 audits covering</p> <ul style="list-style-type: none"> 123 MDAs 97 Statutory Bodies 150 projects 2 funds 4 PSAs 13 audits of classified expenditure 2161 Local Authorities and schools 18 VFM audits 12 Public Works audits 64 Forensic/Special Audits 8 IT Audits 3 Treasury Memoranda audits 4 Thematic area compliance audits <p>The office also plans to participate in 2 Regional Audits.</p>	<p>In accordance with the strategic direction of the office, our medium term plan is focused on Improvement on impact of audit through conducting audits that meet stakeholder needs and emerging issues while managing post audit activities to harness desired outcomes, Improvement on the timeliness, scope and quality of audit reports, Improving systems and efficiency in operations, Adoption of professional approaches international best practices in all our work, Strengthening financial management and enhancing operational independence, Focused human resource management and development with emphasis on skills enhancement, performance management, integrity and appropriate HR policies, Creating an enabling IT environment that fosters transparency, co-operation and innovation, Effective communication and stakeholder engagement to ensure audit results are appreciated by the wider population, and Augmenting the robustness of our governance structures, quality assurance and internal control mechanisms for improved institutional compliance.</p>
<p>In line with the OAG Strategic Plan 2020 to 2025, the office has planned the following</p> <ul style="list-style-type: none"> Review of audit approaches and enhancing thematic area audit reporting Improve Audit Quality management system Enhance capacity in undertaking e-government system audits and use of BIG Data analytics Engage stakeholders, Disseminate audit results and other OAG products and collect feedback Implement integrated system for tracking status of audit recommendations Strengthen OAG legal framework, internal controls and risk management Institute robust Monitoring and Evaluation processes Implement a comprehensive staff capacity building programme Implement appropriate Human Resources policies and structures Review OAG staff performance management system Establish a system that enables the highest ethical and professional standards Enhance transparency and efficacy of planning and financial management Improve proficiency of procurement and disposal processes Effective and efficient maintenance of OAG premises Prudent acquisition and management of inventory, fleet and security Improve information management and analytics Provision of secured OAG IT environment Provide reliable and quality IT services responsive to enterprise needs Manage internal and external communication to promote transparency and utilization of audit results Strengthen collaboration with national and international stakeholders 	<p>Realization of the above mentioned plans will enhance organizational performance across all facets of the office. This will set foundations for the office to achieve tangible results thereby demonstrating its relevance and adding sustainable value to society.</p>

V4: Highlights of Vote Projected Performance

Table V4.1: Budget Outputs and Indicators

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Sub SubProgramme:	01 External Audit Services			
Department:	001 Local Authorities			
Budget Output:	460081 Financial and Value For Money audits			
PIAP Output:	Enhanced Quality and Impact of Audits			
Indicator Name	Indicator Measure	Base Year	Base Level	2022-2023
				Target
Percentage of planned financial and compliance audits undertaken	Percentage	2019/20	50%	85%
Department:	002 Central Government One			
Budget Output:	460081 Financial and Value For Money audits			
PIAP Output:	Enhanced Quality and Impact of Audits			
Indicator Name	Indicator Measure	Base Year	Base Level	2022-2023
				Target
Percentage of planned financial and compliance audits undertaken	Percentage	2019/20	98.3%	95%
Department:	003 Central Government Two			
Budget Output:	460081 Financial and Value For Money audits			
PIAP Output:	Enhanced Quality and Impact of Audits			
Indicator Name	Indicator Measure	Base Year	Base Level	2022-2023
				Target
%-age of Cost Recovery/PSA audits undertaken	Percentage	2018/19	100%	100%
%age of recoverable cost claims Allowed	Percentage	N/A	0	90%
Number of Cost Recovery/PSA audits planned	Number	2018/19	4	4
Percentage of planned financial and compliance audits undertaken	Percentage	2019/20	53.4%	85%
Department:	004 Value for Money and Specialised Audits			
Budget Output:	460081 Financial and Value For Money audits			
PIAP Output:	Enhanced Quality and Impact of Audits			
Indicator Name	Indicator Measure	Base Year	Base Level	2022-2023
				Target
Number of performance audits undertaken	Number	2019/20	7	12
Number of SDG – Focused Audits undertaken	Number	2019/20	1	4
Percentage of planned financial and compliance audits undertaken	Percentage	2019/20	87.2%	90%

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Percentage of planned real time audits undertaken	Percentage	N/A	N/A	70%
Department:	005 Forensic Investigations and Special Audits			
Budget Output:	460082 Audits and Forensic Investigations			
PIAP Output:	Enhanced Quality and Impact of Audits			
Indicator Name	Indicator Measure	Base Year	Base Level	2022-2023
				Target
%-age coverage of the audit population	Percentage	2019/20	14%	15%
%-age level of compliance with International Audit Standards (ISSAIs)	Percentage	2018/19	64.3%	70%
%-age level of stakeholder satisfaction with OAG products	Percentage	2018/19	31%	40%
%-age level of stakeholder satisfaction with OAG work	Percentage	2018/19	73.6%	76%
%-age of audit recommendation implemented	Percentage	2019/20	24%	35%
%-age of forensic and special audits requests undertaken	Percentage	2019/20	22%	30%
Aggregate Nominal value of recurring cross-cutting audit issues identified in audit reports	Number	N/A	N/A	500,000,000,000
Aggregated nominal value of savings/recoveries resulting from audits	Number	N/A	N/A	350,000,000,000
Level of stakeholder satisfaction with Integrated system for tracking audit recommendations	Percentage	N/A	N/A	75%
Number of e- government system Audits undertaken	Number	2019/20	5	5
Number of Forensic audits, VFM, specialized PSA and any others audits undertaken	Number	2019/20	75	102
Number of judicial/administrative sanctions arising from audit reports	Number	N/A	N/A	10
Number of policy changes/administrative instructions resulting from audit	Number	N/A	N/A	2
Number of staff trained	Number	2020/21	0	10
Number of staff trained in the use of Big Data Analytics	Number	2020/21	0	10
Percentage of planned financial and compliance audits undertaken	Percentage	2019/20	98%	98%
Proportion of audit recommendations uploaded and tracked	Percentage	N/A	N/A	25%

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Sub Programme:	02 Support to Audit services			
Department:	001 Corporate and Technical Support Services			
Budget Output:	000014 Administrative and Support Services			
PIAP Output:	Enhanced utilization of audit results, increased public demand for accountability and improved profile of the OAG			
Indicator Name	Indicator Measure	Base Year	Base Level	2022-2023
				Target
% level of stakeholder satisfaction	Percentage	2018/19	73.6%	76%
% of audit reports discussed by parliament	Percentage	N/A	N/A	90%
% of planned collaboration activities undertaken	Percentage	N/A	N/A	90%
PIAP Output:	Improved financial management and operational efficiency in the OAG			
Indicator Name	Indicator Measure	Base Year	Base Level	2022-2023
				Target
% level of implementation of external Audit recommendations	Percentage	2018/19	85%	85%
% of supplier satisfaction(including audit firms)	Percentage	N/A	N/A	70%
% reduction of average fleet maintenance and inventory cost	Percentage	N/A	N/A	4%
Budget performance rating	Percentage	2018/19	81%	85%
Level of staff satisfaction with Office accommodation and amenities	Percentage	N/A	N/A	85%
PIAP Output:	Improved ICT Infrastructure, IT support and automation of OAG business processes			
Indicator Name	Indicator Measure	Base Year	Base Level	2022-2023
				Target
% of security incidences resolved	Percentage	N/A	N/A	70%
% level of user satisfaction with Integrated Management Information System	Percentage	N/A	N/A	75%
% of network uptime	Percentage	N/A	N/A	85%
% of staff satisfaction with IT support services	Percentage	N/A	N/A	75%
PIAP Output:	Improved internal governance structures and systems for effective operations in the OAG			
Indicator Name	Indicator Measure	Base Year	Base Level	2022-2023
				Target
% level of internal audit recommendations implemented	Percentage	2018/19	85%	90%

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% of planned strategic activities implemented	Percentage	2020/21	81%	85%
Number of legal litigation cases against AG and OAG	Number	2019/20	8	5
PIAP Output:	Improved OAG human resource capacity to deliver			
Indicator Name	Indicator Measure	Base Year	Base Level	2022-2023
				Target
% of OAG staff with satisfactory performance	Percentage	N/A	N/A	70%
Percentage increase in overall staff performance	Percentage	N/A	N/A	5%
Percentage level of compliance with HR Policies	Percentage	N/A	N/A	70%

V5: VOTE CROSS CUTTING ISSUES

i) Gender and Equity

OBJECTIVE	To provide equitable, all - inclusive opportunities in terms of welfare and career growth for all staff.
Issue of Concern	The need to have balanced career growth for all staff regardless of sex, race, religious affiliation or disability.
Planned Interventions	Provide equitable, needs-based training to all staff. Conducting fair and transparent recruitment and promotions. Support activities of the OAG Women's forum. Annually assess the level of staff satisfaction disaggregated by gender.
Budget Allocation (Billion)	1.83
Performance Indicators	Number of OAG staff trained (disaggregated by gender) - 120 Number of OAG Women's forum activities held (2) Level of satisfaction of staff and applicants disaggregated by gender - 70% Number of staff promoted and recruited disaggregated by Gender - 12
OBJECTIVE	To mainstream gender and equity in all audit activities in line with the SDGs so as to promote equitable service delivery and inclusive growth
Issue of Concern	There is need to conduct audits targeting the creation of value to society in an indiscriminate manner.
Planned Interventions	Mainstream gender and equity in all work plans and audit activities in line with the SDGs so as to promote effective service delivery and inclusive growth. Undertake gender audits focused on National gender policies, interventions and actions.
Budget Allocation (Billion)	0.65

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Performance Indicators	Level of satisfaction with audit products among vulnerable and marginalized groups - 70%
	Annual EOC Gender and Equity Budget compliance rating - 70%
	Number of gender performance audits mapped onto SDGs undertaken - 1

ii) HIV/AIDS

OBJECTIVE	To equitably and sustainably minimize the impact of HIV/AIDS on staff quality of life and productivity.
Issue of Concern	The office has staff living with HIV/AIDS whom it impartially supports to live a healthy life and maintain productivity levels. The office also plans to raise awareness levels about issues to do with HV/AIDS.
Planned Interventions	Continued support to HIV positive staff and their families to equitably access required medical and counselling services through the medical insurance scheme. Review of the OAG HIV/AIDS Policy Internal HIV Sensitization campaigns conducted
Budget Allocation (Billion)	1.7
Performance Indicators	Number of awareness campaigns undertaken (2) Level of staff satisfaction with medical services accessed through medical insurance scheme (75%) Percentage of OAG non-wage recurrent budget spent on HIV/AIDS mainstreaming (3%)

iii) Environment

OBJECTIVE	To all-inclusively enhance staff awareness on environmental issues pertaining to climate change and its effects.
Issue of Concern	Knowledge gaps among staff in matters pertaining to climate change, its effects and sustainable environmental conservation efforts. Need to mainstream Environmental considerations in Audit activities and office work plans.
Planned Interventions	Conduct Internal Environmental awareness campaigns Undertake environmental audits focused on SDGs, National Environmental policies and interventions Build staff capacity in Environmental – based audits Participate in INTOSAI – WGEA Activities as a member
Budget Allocation (Billion)	0.5
Performance Indicators	Number of Environmental awareness campaigns undertaken (1) Number of environmental audits mapped onto SDGs undertaken (1) Number of Environmental – based Audit trainings undertaken (1) Number of WGEA Forums/Seminars attended (2)

iv) Covid

OBJECTIVE	To minimize and mitigate the effects of Covid 19 on staff productivity and operations of the Office of the Auditor General.
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Issue of Concern	Increasing number of Covid cases and the rate at which the virus impacts on the health of individuals. Operational disruptions related to restrictions arising from the Covid 19 pandemic Limited knowledge on the Virus and its broader impact on society
Planned Interventions	Implement the OAG Covid 19 response plan Conduct Covid 19 awareness and vaccination campaigns Procurement and distribution of Personal Protective Equipment (PPE) to all staff Procurement and distribution of software licenses to enable mobile operations
Budget Allocation (Billion)	0.55
Performance Indicators	Percentage Covid 19 response plan implemented (70%) Number of Covid 19 campaigns undertaken (2) Number of lots of IEC materials on Covid 19 procured (1) Number of lots of PPE procured and distributed (2) Percentage of Staff with remote connectivity (80%)