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V1: VOTE OVERVIEW

i) Vote Strategic Objectives

The OAG Strategic Plan for the period 2020-2025 is founded on one overall goal and 2 strategic objectives.

Overall Goal:
Enhanced organizational performance for impactful audits

Strategic Objectives 1:
Enhance the relevance of audits for improved public transparency, accountability, and service delivery

Strategic Objective 2:
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)

Billion Uganda Shillings		FY2022/23		FY2023/24	MTEF Budget Projections			
		Approved Budget	Spent by End Sep	Proposed Budget	2024/25	2025/26	2026/27	2027/28
Recurrent	Wage	43.525	10.413	43.525	45.701	50.271	55.298	55.298
	Non Wage	51.477	8.457	52.477	53.527	64.232	86.713	86.713
Devt.	GoU	3.760	0.000	3.760	3.760	4.512	6.317	6.317
	ExtFin	0.000	0.000	0.000	0.000	0.000	0.000	0.000
GoU Total		**98.762**	**18.869**	**99.762**	**102.988**	**119.015**	**148.328**	**148.328**
Total GoU+Ext Fin (MTEF)		**98.762**	**18.869**	**99.762**	**102.988**	**119.015**	**148.328**	**148.328**
A.I.A Total		0.000	0	0	0.000	0.000	0.000	0.000
Grand Total		**98.762**	**18.869**	**99.762**	**102.988**	**119.015**	**148.328**	**148.328**

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

Billion Uganda Shillings	FY2022/23		2023/24	MTEF Budget Projection			
	Approved Budget	Spent by End Sep	Proposed Budget	2024/25	2025/26	2026/27	2027/28
16 GOVERNANCE AND SECURITY							

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01 External Audit Services	54.728	10.989	54.035	56.115	63.842	76.573	76.573
02 Support to Audit services	44.034	7.880	44.727	45.853	53.949	70.103	70.103
Total for the Programme	**98.762**	**18.869**	**98.762**	**101.968**	**117.791**	**146.676**	**146.676**
18 DEVELOPMENT PLAN IMPLEMENTATION							
01 External Audit Services	0.000	0.000	0.680	0.694	0.832	1.124	1.124
02 Support to Audit services	0.000	0.000	0.320	0.326	0.392	0.529	0.529
Total for the Programme	**0.000**	**0.000**	**1.000**	**1.020**	**1.224**	**1.652**	**1.652**
Total for the Vote: 131	**98.762**	**18.869**	**99.762**	**102.988**	**119.015**	**148.328**	**148.328**

V2: MEDIUM TERM BUDGET ALLOCATIONS BY DEPARTMENT AND PROJECT

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

Billion Uganda Shillings	FY2022/23		2023/24	MTEF Budget Projection			
	Approved Budget	Spent by End Sep	Proposed Budget	2024/25	2025/26	2026/27	2027/28
Programme: 16 GOVERNANCE AND SECURITY							
Sub-SubProgramme: 01 External Audit Services							
Recurrent							
001 Local Authorities	23.133	4.455	23.155	24.006	27.449	33.322	33.322
002 Central Government One	7.434	1.733	7.053	7.348	8.280	9.701	9.701
003 Central Government Two	8.351	1.602	8.227	8.560	9.682	11.450	11.450
004 Value for Money and Specialised Audits	8.628	1.746	8.569	8.889	10.145	12.261	12.261
005 Forensic Investigations and Special Audits	7.181	1.453	7.031	7.311	8.285	9.839	9.839
Total for the Sub-SubProgramme	**54.728**	**10.989**	**54.035**	**56.115**	**63.842**	**76.573**	**76.573**
Sub-SubProgramme: 02 Support to Audit services							
Recurrent							
001 Corporate and Technical Support Services	40.274	7.880	40.967	42.093	49.437	63.786	63.786

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Development

1690 Retooling of Office of the Auditor General	3.760	0.000	3.760	3.760	4.512	6.317	6.317
Total for the Sub-SubProgramme	**44.034**	**7.880**	**44.727**	**45.853**	**53.949**	**70.103**	**70.103**
Total for the Programme	**98.762**	**18.869**	**98.762**	**101.968**	**117.791**	**146.676**	**146.676**

Programme: 18 DEVELOPMENT PLAN IMPLEMENTATION

Sub-SubProgramme: 01 External Audit Services

Recurrent

004 Value For Money and Specialised Audits	0.000	0.000	0.500	0.510	0.612	0.826	0.826
005 Forensic Investigations and Special Audits	0.000	0.000	0.180	0.184	0.220	0.297	0.297
Total for the Sub-SubProgramme	**0.000**	**0.000**	**0.680**	**0.694**	**0.832**	**1.124**	**1.124**

Sub-SubProgramme: 02 Support to Audit services

Recurrent

001 Corporate and Technical Support Services	0.000	0.000	0.320	0.326	0.392	0.529	0.529
Total for the Sub-SubProgramme	**0.000**	**0.000**	**0.320**	**0.326**	**0.392**	**0.529**	**0.529**
Total for the Programme	**0.000**	**0.000**	**1.000**	**1.020**	**1.224**	**1.652**	**1.652**
Total for the Vote: 131	**98.762**	**18.869**	**99.762**	**102.988**	**119.015**	**148.328**	**148.328**

V3: VOTE MEDIUM TERM PLANS

Planned Outputs for FY2023/24 and Medium Term Plans

FY2022/23		FY2023/24	
Plan	BFP Performance	Plan	MEDIUM TERM PLANS
Programme Intervention: 160805 Strengthen and enforce Compliance to accountability rules and regulations			
		In line with the mandate of the Auditor General and the strategic direction geared towards conducting value adding audits focused on service delivery, stakeholder needs and emerging issues, the office plans to carry out and report on a total of 3078	In accordance with the strategic direction of the office, our medium term plan is focused on: improvement in the quality, timeliness, scope and impact of audit through conducting audits that meet stakeholder needs and expectations. This shall be through; effective overall audit planning and scope management

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carry out and report on a total of audits covering:
131 MDAs
64 Statutory Bodies
167 projects
2 funds
4 PSAs
13 audits of classified expenditure
2550 Local Authorities and schools
20 VFM audits
Public Works audits in 8 entities
97 Forensic/Special Audits
10 IT Audits
12 Treasury Memoranda audits
The office also plans to participate in Regional Audits and produce 4
Thematic area compliance audit reports.
In line with the OAG Strategic Plan 2020 to 2025, the office has planned the following:
Review of audit approaches and enhancing thematic area audit reporting
Improve Audit Quality management system
Enhance capacity in undertaking in emerging areas and addressing stakeholder needs
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 structure
Review OAG staff performance management system
Establish a system that enables highest ethical and professional standards
Enhance transparency and efficient planning and financial management
Improve proficiency of procurement and disposal processes
Effective and efficient maintenance

overall audit planning and scope to optimize audit resources and undertake audits focused on service delivery; and implementation of audit approaches reporting frameworks to promote efficiency and enhance value of audits; deliberate efforts to improve the audit quality management system; increasing Value For Money performance, specialized, forensic and any other audits mapped onto SDGs; enhancing capacity in undertaking government system audits; enhancing institutional capacity to undertake audits in emerging areas including priority interventions of government; managing post audit activities to harness desired outcomes and use of BIG Data analytics.
In order to enhance institutional capacity towards becoming a model organization, the office shall place special emphasis on improving efficiency in operations; the wide adoption of professional approaches systems; Strengthening financial and operational independence; Focused human resource management and development with emphasis on skills enhancement, performance management, welfare and integrity; maintain 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; Augmenting the robustness of our governance structures, internal control mechanisms and improved institutional compliance and management.
Realization of the above mentioned will enhance organizational performance in all facets of the office. This will set foundation for the office to achieve tangible results thereby demonstrating its relevance and adding sustainable value to society.

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Effective and efficient mainten
OAG premises
Prudent acquisition and manag
of inventory, fleet and security
Improve information managem
analytics
Provision of secured OAG IT
environment
Provide reliable and quality IT
responsive to enterprise needs

Programme Intervention: 160808 Strengthen the prevention, detection and elimination of corruption

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 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	As at 30th September 2022, audit reports were completed for: 3 statutory authorities, 35 projects, 1 fund, 17 special audits, 3 IT Audits, 15 backlog PSA audits, 45 outsourced lower local governments In addition the following key outputs were achieved: Draft OAG Client charter developed Office wide risk register developed 3 court representations made arising from AG's Reports 2 meetings for the Parliamentary Sub Committee on Finance, Planning and Economic Development (OAG board) held OAG Governance policy updated and reviewed Annual Monitoring and Evaluation Report for FY 2021/22 produced	In line with the mandate of the Auditor General and the strategic direction geared towards conducting value adding audits focused on service delivery, stakeholder needs and emerging issues, the office plans to carry out and report on a total of 3078 audits covering: 131 MDAs 64 Statutory Bodies 167 projects 2 funds 4 PSAs 13 audits of classified expenditure 2550 Local Authorities and schools 20 VFM audits Public Works audits in 8 entities 97 Forensic/Special Audits 10 IT Audits 12 Treasury Memoranda audits The office also plans to participate in 2 Regional Audits and produce 4 Thematic area compliance audits reports.	In accordance with the strategic direction of the office, our medium term plan is focused on: improvement in the quality, timeliness, scope and impact of audit through conducting audits that meet stakeholder needs and expectations. This shall be through; effective overall audit planning and scope management to optimize audit resources and undertake audits focused on service delivery; review and implementation of audit approaches and reporting frameworks to promote efficiency and enhance value of audits; deliberate efforts to improve the audit quality management system; increasing Value For Money, performance, specialized, forensic audits and any other audits mapped onto SDGs; enhancing capacity in undertaking e-government system audits; enhancing institutional capacity to undertake audits in emerging areas including priority interventions of government; management of post audit activities to harness desired outcomes and use of BIG Data analytics. In order to enhance institutional capacity

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3 Treasury Memoranda audits
4 Thematic area compliance audits
The office also plans to participate in 2 Regional Audits.

In line with the OAG Strategic Plan 2020 to 2025, the office has planned the following
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

2021/22 produced
OAG Mid Term Review Terms of Reference developed
OAG Forensic Investigations Manual reviewed and updated
58 Quality assurance reviews carried out
OAG Annual Training plan for FY 2022/23 finalized
Updated OAG Training Policy and guidelines developed awaiting Top Management approval
Counselling services procured
External Audit of the OAG for FY 2020/21 concluded with an unqualified opinion
Consolidated procurement and Disposal Plan and Prequalification list for 2022/2023 prepared and submitted
101 procurements initiated and of these 70 have been completed
IT Asset register developed and maintained
Phase One of the Integrated Management Information System project is on – going with completion expected in Q2
Revamped OAG Website launched
Stakeholder engagement framework developed
Civil Society engaged on the Citizen Feedback Application
2 SAI delegations (Tanzania and Somaliland) hosted
A mechanism to streamline communication in the audit process developed and piloted
1 sensitization workshop on VFM held with Accountability committees and 5 engagements held with other Parliamentary committees
Technical support provided to Oversight Committees of Parliament in the discussion of 98 reports during 134 sessions through 92 audit briefs, 5 verification reports and 56 staff

reports.
In line with the OAG Strategic Plan 2020 to 2025, the office has planned the following:
Review of audit approaches and enhancing thematic area audit reporting
Improve Audit Quality management system
Enhance capacity in undertaking audits in emerging areas and addressing stakeholder needs
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

In order to enhance institutional capacity towards becoming a model organization, the office shall place special emphasis on; improving efficiency in operations; office – wide adoption of professional approaches and systems; Strengthening financial and operational independence; Focused human resource management and development with emphasis on skills enhancement, performance management, welfare and integrity; 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, internal control mechanisms for improved institutional compliance and risk management.
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.

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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	who attended hearings Technical guidance provided to accountability committees during the preparation of 4 reports		

Programme Intervention: 180404 Enhance staff capacity to conduct high quality and impact-driven performance audits across government

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| | | As per the Office's objective to enhance institutional capacity to conduct impactful audits, the training in the following areas has been planned:
Training in Financial Statements Audit
Training in Production Sharing Agreements Audits
Advanced Excel and Data Analytic training
E-Procurement Audit Training
Training of staff on the EITI Audit methodology
Program Based Budgeting Training
Training on Forensic Investigations
Public works Audit Training
Basic Training on Audit of Accounting Information Systems
Training on Audit of the Treasury Memorandum
Training of staff in Pipeline and Refinery metering
Training of staff on the audit of the Petroleum Fund
Capacity Building in the Audit of the Electricity Subsector
Training of staff on the Audit of the Minerals sub sector
Value For Money 3 module diploma course
Auditing through new e-government systems
Advanced Performance audit course
Workshop on Environmental Auditing
FIDIC Training Course
Materials Testing Training Course
Training in Value For Money Analysis of PPP Projects
Training in Assessment of PPP Infrastructure projects
Training in Contract Management for infrastructure
International Training on Impact Evaluation
Efficiency Studies
Training in Public Works By JICA
AFROSAI-E Refresher workshop on performance audit 2023
AFROSAI-E Refresher workshop on Compliance audit 2023
Intermediate Forensic investigation training | In the medium term, the OAG capacity building programme is premised on skills development acquisition of knowledge, adoption of best international best practices and establishing structures and ways of working to enhance operational efficiency and effectiveness in the Office of the Auditor General, while building on existing strengths and addressing gaps and weaknesses.
The overall aim is to all – inclusively enhance staff skills and abilities to produce high quality audits that meet the needs of stakeholders and add value to society. We ultimately aim to equip staff with the requisite expertise and tools to address emerging issues and constantly adapt in an ever – changing operating environment. It is also imperative that as a Supreme Audit Institution, we professionalize our OAG staff in undertaking their work.
This will be through specialized skills training, Management development programmes, competence enhancement trainings, refresher training programmes, professional training certification programmes as well as coaching and Mentoring. |

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training
Advanced Forensic investigatic
training
Advanced IT Auditing training
Oracle users forum workshop
Digital forensic experts forum
Training in Audit of public deb
Staff capacity building in the u
Big data analytics
NS02 Basic audit of network a
firewalls (Cisco router ACL)
OS01S Basic audit of Unix-Lin
system (Solaris 11)
Refresher training on auditing
database management systems
Training on Cloud Computing
Training on major application
software, like Oracle e-Busine:
SAP, SUN systems
NS01 Basic audit of network s

Programme Intervention: 180605 Expand the Performance/Value for Money Audits, Specialized Audits and Forensic Investigations undertakings

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		The Office plans to undertake additional VFM Audits, Specialized Audits, IT Audits and Forensic Investigations in line with the DPI Programme objectives and interventions, the OAG Strategic priorities on undertaking high impact audits and alignment of our audit work to SDGs. The Office shall therefore undertake the following additional audits: • 10 VFM Audits • 20 Forensic Investigations • 3 IT Audits • 3 Infrastructure Audits • 2 PPP project Audits	The OAG has placed a renewed focus on conducting audits that meet stakeholder needs and address emerging issues. This resulted in the adoption of an integrated audit approach which seeks to build a pool of multi – skilled auditors equipped with expertise in various types of audit. Accordingly, the Office shall continue to expand its audit undertakings in the fields of Value For Money/Performance audits, Forensic investigations, IT Audits and other specialized audits in areas such as Infrastructure, PPPs, Environment etc. as evidenced by the upward trend these audits by the Office. This is in line with the Strategic direction of the Office.

Programme Intervention: 180606 Promote the use of big data analysis techniques in Audit and Investigations;

		12 staff trained in Big data analytics. Equipment to facilitate big data analysis acquired.	The OAG plans to enhance institutional capacity in the use of big data analysis techniques. This proposed undertaking is in line with the NDP III and the Development Plan Implementation Programme Implementation Action plan. Uganda is in the process of establishing an e government through implementing various automated systems in key business processes such as the Integrated Financial Management System (IFMS), Human Capital Management system (HCM), Electronic Government Procurement (eGP), URA Taxation systems etc. These systems generate significant amounts of interlinked data that has to be scrutinized for purposes of undertaking audits and providing relevant audit results. In addition, the Office is in the process of implementing the Integrated Management Information System (IMIS), the Citizen Feedback Platform (CFP) and the Audit Recommendation Tracking System (ART) which will all result in the generation of big Data relevant to the office. Big data is changing the way organizations operate; it is driven by a new scale of data collection that avails large amounts information, requiring detailed analysis to gather meaningful insights and make better-informed decisions.

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Correspondingly, the Office se[...]
itself at the forefront of adoptin[...]
big data analysis techniques in [...]
and in examination of organiza[...]
information. Therefore the Offi[...]
therefore build capacity in big [...]
by training staff, starting by cr[...]
champions and then procedural[...]
the training to other staff. The [...]
also acquire IT equipment (har[...]
software) to implement big dat[...]
techniques.

V4: Highlights of Vote Projected Performance

Table V4.1: Budget Outputs and Indicators

Programme:	16 GOVERNANCE AND SECURITY					
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					
Programme Intervention:	160808 Strengthen the prevention, detection and elimination of corruption					
Indicator Name	**Indicator Measure**	**Base Year**	**Base Level**	**FY2022/23**		**FY2023/24**
				Target	**Q1 Performance**	**Proposed**
Percentage of planned financial and compliance audits undertaken	Percentage	2019/20	50%	85%	1.36%	85%
Department:	002 Central Government One					
Budget Output:	460081 Financial and Value For Money audits					
PIAP Output:	Enhanced Quality and Impact of Audits					
Programme Intervention:	160808 Strengthen the prevention, detection and elimination of corruption					

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Sub SubProgramme:	01 External Audit Services					
PIAP Output:	Enhanced Quality and Impact of Audits					
Indicator Name	**Indicator Measure**	**Base Year**	**Base Level**	**FY2022/23**		**FY2023/24**
				Target	**Q1 Performance**	**Proposed**
Percentage of planned financial and compliance audits undertaken	Percentage	2019/20	50%	95%	5.1%	90%
Department:	003 Central Government Two					
Budget Output:	460081 Financial and Value For Money audits					
PIAP Output:	Enhanced Quality and Impact of Audits					
Programme Intervention:	160808 Strengthen the prevention, detection and elimination of corruption					
Indicator Name	**Indicator Measure**	**Base Year**	**Base Level**	**FY2022/23**		**FY2023/24**
				Target	**Q1 Performance**	**Proposed**
%-age of Cost Recovery/PSA audits undertaken	Percentage	2018/19	100%	100%	0%	100%
%age of recoverable cost claims Allowed	Percentage	N/A	N/A	90%	90%	80%
Number of Cost Recovery/PSA audits planned	Number	2018/19	4	4	4	4
Percentage of planned financial and compliance audits undertaken	Percentage	53.4%	2019/20	90%	31.8%	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					
Programme Intervention:	160808 Strengthen the prevention, detection and elimination of corruption					

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Sub SubProgramme:	01 External Audit Services					
PIAP Output:	Enhanced Quality and Impact of Audits					
Indicator Name	**Indicator Measure**	**Base Year**	**Base Level**	**FY2022/23**		**FY2023/24**
				Target	**Q1 Performance**	**Proposed**
Number of performance audits undertaken	Number	2019/20	7	12	0	20
Number of SDG – Focused Audits undertaken	Number	2019/20	1	4	0	3
Percentage of planned financial and compliance audits undertaken	Percentage	2019/20	87.2%	90%	0%	88%
Percentage of planned real time audits undertaken	Percentage	N/A	N/A	70%	0%	80%

Department:	005 Forensic Investigations and Special Audits					
Budget Output:	460082 Audits and Forensic Investigations					
PIAP Output:	Enhanced Quality and Impact of Audits					
Programme Intervention:	160808 Strengthen the prevention, detection and elimination of corruption					
Indicator Name	**Indicator Measure**	**Base Year**	**Base Level**	**FY2022/23**		**FY2023/24**
				Target	**Q1 Performance**	**Proposed**
%-age coverage of the audit population	Percentage	2019/20	14%	15%	0.7%	16%
%-age level of compliance with International Audit Standards (ISSAIs)	Percentage	2018/19	64.3%	70%	0%	72%
%-age level of stakeholder satisfaction with OAG products	Percentage	2018/19	31%	40%	0	40%
%-age level of stakeholder satisfaction with OAG work	Percentage	2018/19	73.6%	76%	0%	75%
%-age of audit recommendation implemented	Percentage	2019/20	24%	35%	0%	40%
%-age of audit recommendations adopted out of the reports discussed by Parliament	Percentage	N/A	N/A			80%
%-age of audit recommendations implemented	Percentage	2019/20	24%			40%
%-age of forensic and special audits requests undertaken	Percentage	2019/20	22%	35%	20%	35%

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Sub SubProgramme:	01 External Audit Services					
PIAP Output:	Enhanced Quality and Impact of Audits					
Aggregate Nominal value of recurring cross-cutting audit issues identified in audit reports	Number	N/A	N/A	500,000,000,000	0	400,000,000,000
Aggregated nominal value of savings/recoveries resulting from audits	Number	2021/22	66,500,000,000	350,000,000,000		350,000,000,000
Level of stakeholder satisfaction with Integrated system for tracking audit recommendations	Percentage	N/A	N/A	75%	0%	75%
Number of e- government system Audits undertaken	Number	2019/20	5	8	3	10
Number of Forensic audits, VFM, specialized PSA and any others audits undertaken	Number	2019/20	64	132	35	135
Number of judicial/administrative sanctions arising from audit reports	Number	N/A	N/A	10	0	10
Number of policy changes/administrative instructions resulting from audit	Number	2021/22	11	2	0	10
Number of staff trained	Number	2021/22	203	10	9	350
Number of staff trained in the use of Big Data Analytics	Number	2021/22	12	10	12	12
Percentage of planned financial and compliance audits undertaken	Percentage	2019/20	98%	98%	3.0%	98%
Proportion of audit recommendations uploaded and tracked	Percentage	N/A	N/A	25%	0%	30%
Sub SubProgramme:	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					
Programme Intervention:	160605 Undertake financing and administration of programme services					

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Sub SubProgramme:	02 Support to Audit 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	FY2022/23		FY2023/24
				Target	Q1 Performance	Proposed
% level of stakeholder satisfaction	Percentage	2018/19	73.6%	76%	0%	76%
% of audit reports discussed by parliament	Percentage	N/A	N/A	90%	N/A	90%
% of planned collaboration activities undertaken	Percentage	N/A	N/A	90%	90%	90%
PIAP Output:	Improved financial management and operational efficiency in the OAG					
Programme Intervention:	160605 Undertake financing and administration of programme services					
Indicator Name	Indicator Measure	Base Year	Base Level	FY2022/23		FY2023/24
				Target	Q1 Performance	Proposed
% level of implementation of external Audit recommendations	Percentage	2018/19	80%	85%	N/A	85%
% of supplier satisfaction(including audit firms)	Percentage	N/A	N/A	70%	0%	75%
% reduction of avaregae fleet maintenance and inventory cost	Percentage	N/A	N/A	4%	0%	5%
Budget performance rating	Percentage	2018/19	81%	85%	54.8%	85%
Level of staff satisfaction with Office accomodation and ammenities	Percentage	N/A	N/A	85%	N/A	90%
PIAP Output:	Improved ICT Infrastructure, IT support and automation of OAG business processes					
Programme Intervention:	160605 Undertake financing and administration of programme services					

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Sub SubProgramme:	02 Support to Audit services					
PIAP Output:	Improved ICT Infrastructure, IT support and automation of OAG business processes					
Indicator Name	**Indicator Measure**	**Base Year**	**Base Level**	**FY2022/23**		**FY2023/24**
				Target	**Q1 Performance**	**Proposed**
% of security incidences resolved	Percentage	2021/22	70%	70%	100%	80%
% level of user satisfaction with Integrated Management Informatiuon System	Percentage	N/A	N/A	75%	0%	75%
% of network uptime	Percentage	N/A	N/A	85%	70%	85%
% of staff satisfaction with IT support services	Percentage	N/A	N/A	75%	0%	80%
PIAP Output:	Improved internal governance structures and systems for effective operations in the OAG					
Programme Intervention:	160601 Coordinate programme planning, budgeting, M&E and policy development					
Indicator Name	**Indicator Measure**	**Base Year**	**Base Level**	**FY2022/23**		**FY2023/24**
				Target	**Q1 Performance**	**Proposed**
% level of internal audit recommendations implemented	Percentage	2018/19	85%	90%	48%	87%
% of planned strategic activities implemented	Percentage	2020/21	80%	85%	55%	85%
Number of legal litigation cases against AG and OAG	Number	2019/20	8	5	3	4
PIAP Output:	Improved OAG human resource capacity to deliver					
Programme Intervention:	160602 Develop and implement human resource policies to attract and retain competent staff					
Indicator Name	**Indicator Measure**	**Base Year**	**Base Level**	**FY2022/23**		**FY2023/24**
				Target	**Q1 Performance**	**Proposed**
% of OAG staff with satisfactory performance	Percentage	2021/22	93.3%	70%	93.3%	98%
Percentage increase in overall staff performance	Percentage	N/A	N/A	5%	N/A	5%
Percentage level of compliance with HR Policies	Percentage	N/A	N/A	70%	N/A	75%

VOTE: 131   Office of the Auditor General (OAG)

Sub SubProgramme:	02 Support to Audit services
Project:	1690 Retooling of Office of the Auditor General
Budget Output:	000003 Facilities and Equipment Management
PIAP Output:	Improved financial management and operational efficiency in the OAG
Programme Intervention:	160605 Undertake financing and administration of programme services

Indicator Name	Indicator Measure	Base Year	Base Level	FY2022/23		FY2023/24
				Target	Q1 Performance	Proposed
% of supplier satisfaction(including audit firms)	Percentage	N/A	N/A	70%	N/A	75%
% reduction of avaregae fleet maintenance and inventory cost	Percentage	N/A	N/A	5%	N/A	5%
Level of staff satisfaction with Office accomodation and ammenities	Percentage	N/A	N/A			90%

Programme:	18 DEVELOPMENT PLAN IMPLEMENTATION
Sub SubProgramme:	01 External Audit Services
Department:	004 Value For Money and Specialised Audits
Budget Output:	000001 Audit and Risk Management
PIAP Output:	Big data analysis techniques incorporated in Audit and Investigations promoted
Programme Intervention:	180606 Promote the use of big data analysis techniques in Audit and Investigations;

Indicator Name	Indicator Measure	Base Year	Base Level	FY2022/23		FY2023/24
				Target	Q1 Performance	Proposed
Number of audits undertaken using big data analytics	Number	N/A	N/A			2
Number of OAG staff trained in big data analysis	Number	2021/22	12			12

PIAP Output:	Increased Performance / Value for Money Audits, Specialized Audits and Forensics investigations undertaken
Programme Intervention:	180605 Expand the Performance/Value for Money Audits, Specialized Audits and Forensic Investigations undertakings

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Sub SubProgramme:	01 External Audit Services					
PIAP Output:	Increased Performance / Value for Money Audits, Specialized Audits and Forensics investigations undertaken					

Indicator Name	Indicator Measure	Base Year	Base Level	FY2022/23		FY2023/24
				Target	Q1 Performance	Proposed
Number of Performance / Value for Money Audits, Specialized Audits and Forensics investigations undertaken	Number	2019/20	64			135

Department:	005 Forensic Investigations and Special Audits					
Budget Output:	000001 Audit and Risk Management					
PIAP Output:	Increased Performance / Value for Money Audits, Specialized Audits and Forensics investigations undertaken					
Programme Intervention:	180605 Expand the Performance/Value for Money Audits, Specialized Audits and Forensic Investigations undertakings					

Indicator Name	Indicator Measure	Base Year	Base Level	FY2022/23		FY2023/24
				Target	Q1 Performance	Proposed
Number of Performance / Value for Money Audits, Specialized Audits and Forensics investigations undertaken	Number	2019/20	64			135

Sub SubProgramme:	02 Support to Audit services
Department:	001 Corporate and Technical Support Services
Budget Output:	000001 Audit and Risk Management
PIAP Output:	Capacity built to conduct high quality and impact - driven performance Audits
Programme Intervention:	180404 Enhance staff capacity to conduct high quality and impact-driven performance audits across government

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Sub SubProgramme:	02 Support to Audit services					
PIAP Output:	Capacity built to conduct high quality and impact - driven performance Audits					
Indicator Name	**Indicator Measure**	**Base Year**	**Base Level**	**FY2022/23**		**FY2023/24**
				Target	**Q1 Performance**	**Proposed**
% of planned training activities undertaken	Percentage	N/A	N/A			80%
IT and PA manuals, standards and guidelines in place.	Number	2020/21	1			2
No. of OAG off site facilities (Forensic Labaratories,..etc) constructed and commissioned by 2024.	Number	FY 2019/20	0			1
Percentage increase in Audits undertaken.	Percentage	2017/18	9.25%			10%

Budget Output:	000014 Administrative and Support Services					
PIAP Output:	Capacity built to conduct high quality and impact - driven performance Audits					
Programme Intervention:	180404 Enhance staff capacity to conduct high quality and impact-driven performance audits across government					
Indicator Name	**Indicator Measure**	**Base Year**	**Base Level**	**FY2022/23**		**FY2023/24**
				Target	**Q1 Performance**	**Proposed**
% of planned training activities undertaken	Percentage	N/A	N/A			80%
IT and PA manuals, standards and guidelines in place.	Number	FY 2020/21	1			2
No. of OAG off site facilities (Forensic Labaratories,..etc) constructed and commissioned by 2024.	Number	FY 2019/20	0			1
Percentage increase in Audits undertaken.	Percentage	2017/18	9.25%			11%

V5: VOTE CROSS CUTTING ISSUES

i)   Gender and Equity

OBJECTIVE	To mainstream gender and equity in all audit activities in line with the SDGs so as to promote effective service delivery and inclusive growth.
Issue of Concern	There is need to conduct audits targeting the creation of value to society and making a positive difference to the lives of citizens in an indiscriminate manner.

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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)	0.8
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 - 2
OBJECTIVE	To justly and impartially provide opportunities in terms of welfare and career growth for all staff.
Issue of Concern	The need to have balanced career growth opportunities for all staff regardless of sex, race, religious affiliation or disability. In addition, the Office shall deliberately ensure a conducive environment for staff and clients.
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)	3.8
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 - 15

ii)   HIV/AIDS

OBJECTIVE	To equitably and sustainably minimize the impact of HIV/AIDS on staff productivity and quality of life.
Issue of Concern	The Office has staff living with HIV/AIDS who are continuously supported to carry on wholesome and productive lives through staying healthy. The office also plans to raise awareness levels about issues pertaining to HV/AIDS.

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Planned Interventions	Timely provision of access to required medical services and counselling to HIV positive staff and their families through the medical insurance scheme. Review of the OAG HIV/AIDS Policy Internal HIV/AIDS Sensitization campaigns conducted
Budget Allocation (Billion)	2.1
Performance Indicators	Number of HIV/AIDS 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 enhance office - wide participation in adoption of environmental sustainability measures and awareness of issues pertaining to climate change.
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 Environment – focused audits Participate in INTOSAI – WGEA Activities as a member
Budget Allocation (Billion)	0.7
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 - 3 Number of WGEA Forums/Seminars attended - 2

iv)   Covid

OBJECTIVE	To establish mechanisms to viably mitigate the adverse effects of COVID 19 on the operations of the Office to facilitate business continuity.

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Issue of Concern	Sustained adoption of the new way of living post COVID with practical resilience measures established to mitigate operational disruptions. Emerging and constantly changing knowledge on the Virus and its broader impact on society.
Planned Interventions	Implement the OAG COVID 19 response plan Conduct COVID 19 awareness and safety campaigns Procurement and distribution of Personal Protective Equipment (PPE) to all staff Procurement of software licenses to enable remote and mobile operations
Budget Allocation (Billion)	0.5
Performance Indicators	Percentage COVID 19 response plan implemented - 70% Number of COVID 19 messages issued - 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%