VOTE: 131 Office of the Auditor General (OAG)

I. VOTE MISSION STATEMENT

To provide our stakeholders with independent audit results that promote good governance for better service delivery

II. STRATEGIC OBJECTIVE

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

III. MAJOR ACHIEVEMENTS IN 2022/23

The Office submitted the Annual Report of the Auditor General for the year ended 30th June 2022 to Parliament in accordance with the law.

Financial and Compliance Audits

The Office planned to undertake 3,419 audits during FY 2022/23. This planned number was subsequently adjusted during the audit year to 3457 financial audits following inclusion of backlog audits.
By 31st December 2022, a total of 1797 financial audits had been undertaken which also included 14 treasury memoranda audits. 1664 financial audits were deferred due to resource constraints. These mainly consist of audits of lower local governments, schools and tertiary institutions which shall be undertaken in the third and fourth quarters.

VFM Audits

For the period, the Office planned to carry out a total of 25 VFM audits. By 31st December 2022, 15 VFM Audits had been finalized while 10 remained in progress.

Specialized Audits

For the audit year 2022, the Office planned to conduct specialized engineering audits on 416 infrastructure projects in 14 entities. At the time of reporting, audits on 102 projects had been completed while the audits of 314 projects are on-going.

IT Audits, Forensic Investigations and Special Audits

82 Forensic Investigations, 4 regional audits and 12 IT Audits were planned for the audit year ended 31st December 2022. At the time of reporting, the Office had conducted 23 forensic/ special audits and 3 IT Audits, while several audits are still ongoing. The Office also participated in 3 regional audits.

Under the Corporate Support function, the following were realized:

Parliament appointed Kisaka and Co CPA to undertake the audit of the accounts of OAG. The audits were concluded each with an unqualified opinion on the financial statements for FYs 2020/21 and 2021/22.

The Office continues to liaise with the Parliamentary accountability committees in discharging their duties during discussion of audit reports, through preparation of audit report briefs and supporting the production of 5 PAC reports on the findings in the Annual report of AG. The Office also held engagements with select committees of Parliament.

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engagements with select committees of Parliament.

Implementation of the IMIS is ongoing. System go live for the first phase is expected in Q3 of FY 2022/23. Quality Assurance services are being provided for quality review at each stage of implementation and Change Management activities are on track.

In line with our stakeholder engagement plan, the Office has: Developed and piloted the Citizen Feedback Application; conducted training sessions with CSOs; and participated in public outreaches during the annual Anti-Corruption commemoration week activities. As part of the collaboration with IG and PPDA, Joint stakeholder engagements were undertaken.

Development of the EU funded ART platform under REAP was finalized and customization of the system to facilitate piloting was also completed. Roll out of the redesigned system is expected in Q3 of FY 2022/23.

As part of our capacity building initiatives in 2022, 300 staff were facilitated to undertake trainings and professional development programs while 3 refresher trainings were undertaken.

In line with our goal to produce high quality audits, we quality assure our audit processes to ensure compliance with ISSAIs. During the reporting period, Pre issuance reviews were undertaken on 58 audit projects in addition to 2 institutional quality reviews. Several audit methodology development initiatives were also undertaken.

As an Office, we complied with statutory reporting requirements through production of external reports for example; BFP for FY 2023/24, financial statements, and 6 monthly Procurement reports among others. The Annual M&E report for FY 2021/22 was also developed and presented to management.

As part of human resource welfare initiatives to improve the working environment and staff productivity, the Office procured counselling services on a retainer basis to facilitate staff to cope with emerging psycho-social challenges.

The Office coordinates activities of INTOSAI WGEI as its Chair. We also participate in activities of the INTOSAI Working Group on Environmental Auditing (WGEA) and AFROSAI-E. During the period: the Office was admitted as a member of the INTOSAI Performance Audit Sub-Committee which is responsible for the development and implementation of performance audit standards; hosted 2 SAIs for benchmarking; and participated in the Regional East African Cooperation supported by the Swedish National Audit Office. We also collaborated with OAG-Norway on capacity building.

The OAG website was revamped in order to improve visibility and access to our products. This was launched in July 2022 and can be accessed on www.oag.go.ug

Maintenance of all Office accommodation namely civil works, electrical works, repairs and modifications were undertaken at all office premises.

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IV. MEDIUM TERM BUDGET ALLOCATIONS

Table 4.1: Overview of Vote Expenditure (Ushs Billion)

		2022/23		2023/24	MTEF Budget Projections			
		Approved Budget	Spent by End Dec	Budget Estimates	2024/25	2025/26	2026/27	2027/28
Recurrent	Wage	43.525	21.274	43.525	45.701	50.271	55.298	60.828
	Non-Wage	51.477	18.113	51.966	54.564	65.477	78.572	93.501
Devt.	GoU	3.760	0.000	1.760	1.760	2.112	2.429	2.672
	Ext Fin.	0.000	0.000	0.000	0.000	0.000	0.000	0.000
GoU Total		**98.762**	**39.387**	**97.250**	**102.025**	**117.860**	**136.299**	**157.000**
Total GoU+Ext Fin (MTEF)		**98.762**	**39.387**	**97.250**	**102.025**	**117.860**	**136.299**	**157.000**
Arrears		0.811	0.609	0.000	0.000	0.000	0.000	0.000
Total Budget		**99.573**	**39.996**	**97.250**	**102.025**	**117.860**	**136.299**	**157.000**
Total Vote Budget Excluding Arrears		**98.762**	**39.387**	**97.250**	**102.025**	**117.860**	**136.299**	**157.000**

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Table 4.2: Budget Allocation by Department for Recurrent and Development (Ushs Billion)

Billion Uganda Shillings	Draft Budget Estimates FY 2023/24	
	Recurrent	**Development**
Programme:16 Governance And Security	**94.490**	**1.760**
SubProgramme:05 Anti-Corruption and Accountability	**94.490**	**1.760**
Sub SubProgramme:01 External Audit Services	**54.035**	**0.000**
001 Local Authorities	23.155	0.000
002 Central Government One	7.053	0.000
003 Central Government Two	8.227	0.000
004 Value for Money and Specialised Audits	8.569	0.000
005 Forensic Investigations and Special Audits	7.031	0.000
Sub SubProgramme:02 Support to Audit services	**40.455**	**1.760**
001 Corporate and Technical Support Services	40.455	1.760
Programme:18 Development Plan Implementation	**1.000**	**0.000**
SubProgramme:01 Development Planning, Research, Evaluation and Statistics	**0.680**	**0.000**
Sub SubProgramme:01 External Audit Services	**0.680**	**0.000**
004 Value For Money and Specialised Audits	0.500	0.000
005 Forensic Investigations and Special Audits	0.180	0.000
SubProgramme:04 Accountability Systems and Service Delivery	**0.320**	**0.000**
Sub SubProgramme:02 Support to Audit services	**0.320**	**0.000**
001 Corporate and Technical Support Services	0.320	0.000
Total for the Vote	**95.490**	**1.760**

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V. PERFORMANCE INDICATORS AND PLANNED OUTPUTS

Table 5.1: Performance Indicators

Programme: 16 Governance And Security

SubProgramme: 05 Anti-Corruption and Accountability

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	2022/23		Performance Targets
				Target	Q2 Performance	2023/24
Percentage of planned financial and compliance audits undertaken	Percentage	2019/20	50%	85%	59.22%	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

Indicator Name	Indicator Measure	Base Year	Base Level	2022/23		Performance Targets
				Target	Q2 Performance	2023/24
Percentage of planned financial and compliance audits undertaken	Percentage	2019/20	50%	95%	97.5%	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	2022/23		Performance Targets
				Target	Q2 Performance	2023/24
%-age of Cost Recovery/PSA audits undertaken	Percentage	2018/19	100%	100%	100%	100%
%age of recoverable cost claims Allowed	Percentage	N/A	N/A	90%	N/A	80%
Number of Cost Recovery/PSA audits planned	Number	2018/19	4	4	10	8

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Sub SubProgramme: 01 External Audit Services

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	2022/23		Performance Targets
				Target	Q2 Performance	2023/24
Percentage of planned financial and compliance audits undertaken	Percentage	53.4%	2019/20	90%	95.45%	90%

Department: 004 Value for Money and Specialised Audits

Budget Output: 000089 Climate Change Mitigation

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	2022/23		Performance Targets
				Target	Q2 Performance	2023/24
%age of planned collaborative activities undertaken	Percentage	N/A	N/A			100%
Percentage of planned financial and compliance audits undertaken	Percentage	N/A	N/A			100%

Budget Output: 000090 Climate Change Adaptation

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	2022/23		Performance Targets
				Target	Q2 Performance	2023/24
Number of staff trained	Number	N/A	N/A			150

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	2022/23		Performance Targets
				Target	Q2 Performance	2023/24
Number of performance audits undertaken	Number	2019/20	7	12	15	20
Number of SDG – Focused Audits undertaken	Number	2019/20	1	4	16	2

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Sub SubProgramme: 01 External Audit Services

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	2022/23		Performance Targets
				Target	Q2 Performance	2023/24
Percentage of planned financial and compliance audits undertaken	Percentage	2019/20	87.2%	90%	37.1%	88%
Percentage of planned real time audits undertaken	Percentage	N/A	N/A	70%	N/A	60%

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	2022/23		Performance Targets
				Target	Q2 Performance	2023/24
%-age coverage of the audit population	Percentage	2019/20	14%	15%	11.1%	18%
%-age level of compliance with International Audit Standards (ISSAIs)	Percentage	2018/19	64.3%	70%	N/A	72%
%-age level of stakeholder satisfaction with OAG products	Percentage	2018/19	31%	40%	N/A	40%
%-age level of stakeholder satisfaction with OAG work	Percentage	2018/19	73.6%	76%	N/A	75%
%-age of audit recommendation implemented	Percentage	2019/20	24%	35%	N/A	40%
%-age of audit recommendations adopted out of the reports discussed by Parliament	Percentage	N/A	N/A			75%
%-age of audit recommendations implemented	Percentage	2019/20	24%			40%
%-age of forensic and special audits requests undertaken	Percentage	2019/20	22%	35%	N/A	35%
Aggregate Nominal value of recurring cross-cutting audit issues identified in audit reports	Value	N/A	N/A	500,000,000,000	N/A	400,000,000,000
Aggregated nominal value of savings/recoveries resulting from audits	Value	2021/22	66,500,000,000	350,000,000,000	294,969,214,928	350,000,000,000
Level of stakeholder satisfaction with Integrated system for tracking audit recommendations	Percentage	N/A	N/A	75%	N/A	75%

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Sub SubProgramme: 01 External Audit Services

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	2022/23		Performance Targets
				Target	**Q2 Performance**	**2023/24**
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	143	137
Number of judicial/administrative sanctions arising from audit reports	Number	N/A	N/A	10	49	10
Number of policy changes/administrative instructions resulting from audit	Number	2021/22	11	2	11	10
Number of staff trained	Number	2021/22	203	10		350
Number of staff trained in the use of Big Data Analytics	Number	2021/22	12	10	12	4
Percentage of planned financial and compliance audits undertaken	Percentage	2019/20	98%	98%	87.8%	98%
Proportion of audit recommendations uploaded and tracked	Percentage	N/A	N/A	25%	N/A	30%

Sub SubProgramme: 02 Support to Audit services

Department: 001 Corporate and Technical Support Services

Budget Output: 000013 HIV/AIDS Mainstreaming

PIAP Output: Improved OAG human resource capacity to delivery

Programme Intervention: 160602 Develop and implement human resource policies to attract and retain competent staff

Indicator Name	Indicator Measure	Base Year	Base Level	2022/23		Performance Targets
				Target	**Q2 Performance**	**2023/24**
Percentage level of compliance with HR Policies	Percentage	N/A	N/A			80%

Budget Output: 000014 Administrative and Support Services

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

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Sub SubProgramme: 02 Support to Audit services

Department: 001 Corporate and Technical Support Services

Budget Output: 000014 Administrative and Support Services

PIAP Output: Improved internal governance structures and systems for effective operations in the OAG

Indicator Name	Indicator Measure	Base Year	Base Level	2022/23		Performance Targets
				Target	Q2 Performance	2023/24
% level of internal audit recommendations implemented	Percentage	2018/19	85%	90%	75%	87%
% of planned strategic activities implemented	Percentage	2020/21	80%	85%	52%	80%
Number of legal litigation cases against AG and OAG	Number	2019/20	8	5	4	4

PIAP Output: Improved OAG human resource capacity to delivery

Programme Intervention: 160602 Develop and implement human resource policies to attract and retain competent staff

Indicator Name	Indicator Measure	Base Year	Base Level	2022/23		Performance Targets
				Target	Q2 Performance	2023/24
% of OAG staff with satisfactory performance	Percentage	2021/22	93.3%	70%	N/A	98%
Percentage increase in overall staff performance	Percentage	N/A	N/A	5%	N/A	3%
Percentage level of compliance with HR Policies	Percentage	N/A	N/A	70%	N/A	75%

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	2022/23		Performance Targets
				Target	Q2 Performance	2023/24
% level of implementation of external Audit recommendations	Percentage	2018/19	80%	85%	80%	85%
% 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	4%	N/A	5%
Budget performance rating	Percentage	2018/19	81%	85%	N/A	85%
Level of staff satisfaction with Office accomodation and ammenities	Percentage	N/A	N/A	85%	N/A	90%

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Sub SubProgramme: 02 Support to Audit services

Department: 001 Corporate and Technical Support Services

Budget Output: 000014 Administrative and Support Services

PIAP Output: Improved ICT Infrastructure, IT support and automation of OAG business processes

Programme Intervention: 160605 Undertake financing and administration of programme services

Indicator Name	Indicator Measure	Base Year	Base Level	2022/23		Performance Targets
				Target	Q2 Performance	2023/24
% 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%	N/A	80%
% of network uptime	Percentage	N/A	N/A	85%	88%	90%
% of staff satisfaction with IT support services	Percentage	N/A	N/A	75%	N/A	80%

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

Indicator Name	Indicator Measure	Base Year	Base Level	2022/23		Performance Targets
				Target	Q2 Performance	2023/24
% level of stakeholder satisfaction	Percentage	2018/19	73.6%	76%	N/A	76%
% of audit reports discussed by parliament	Percentage	N/A	N/A	90%	N/A	85%
% of planned collaboration activities undertaken	Percentage	N/A	N/A	90%	80%	90%

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	2022/23		Performance Targets
				Target	Q2 Performance	2023/24
% 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

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SubProgramme: 01 Development Planning, Research, Evaluation and Statistics

Sub SubProgramme: 01 External Audit Services

Department: 004 Value For Money and Specialised 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	2022/23		Performance Targets
				Target	Q2 Performance	2023/24
Number of Performance / Value for Money Audits, Specialized Audits and Forensics investigations undertaken	Number	2019/20	64			137

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	2022/23		Performance Targets
				Target	Q2 Performance	2023/24
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			4

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	2022/23		Performance Targets
				Target	Q2 Performance	2023/24
Number of Performance / Value for Money Audits, Specialized Audits and Forensics investigations undertaken	Number	2019/20	64			137

SubProgramme: 04 Accountability Systems and Service Delivery

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Sub SubProgramme: 02 Support to Audit services

Department: 001 Corporate and Technical Support Services

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	2022/23		Performance Targets
				Target	**Q2 Performance**	**2023/24**
% of planned training activities undertaken	Percentage	N/A	N/A			85%
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%			10.5%

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VI. VOTE NARRATIVE

Vote Challenges

Funding Gap: Over the years the Office registered significant funding gaps which have adversely affected implementation of planned activities. With the current workload, the funding gap for FY 2021-22 was UGX 28.9Bn of our requirement of UGX 101.196Bn, while the gap in FY 2022-23 is UGX 48.7Bn. This implies that the office budget is below the resource envelope required to meet our annual performance targets.

Budget cuts and Under-releases: In addition to the funding gap above, budget cuts and under-releases especially related to Non-Wage consumptive items and the Development Budget have been regular since FY 2018/19. In FY 2022-23, the Office has experienced shortfalls of UGX 14.3Bn in Q1, UGX 11.2Bn in Q2 and UGX 10.5Bn in Q3. These were subsequently reinstated through additional cash limits issued to the Office. Nevertheless, the timing of the restoration of these shortfalls has always been towards the tail end of the quarter which causes operational disruptions, culminating in delays and deferment of planned activities. This is a key factor in the accumulation of audit backlogs and delayed payment to service providers.

Increasing Audit Scope: The expanding scope of audit coverage PDM, local governments and schools) in addition to increasing demand for public works audit, VFM Audits, special audits and forensic investigations has been difficult to cope with due to limited staff and corresponding budgetary allocations to execute audit requests and work plans. This has resulted in accumulation of audit backlogs. For instance, out of a total population of 17,639 in 2023, the Office has planned to conduct 3420 audits including backlogs.

Restraining Staff numbers: The office currently employs 497 staff. However, a job evaluation exercise and man power planning analysis were undertaken to ascertain the staff required for the office to effectively deliver on its mandate and deliverables set out in the OAG Strategic Plan 2020-2025. The resultant overall staff requirement was determined to be 1,890 implying a staffing gap of 1,393. This insufficiency in staff numbers infers that the office is unable to fully execute its mandate and work plans. In addition, the staff in place are subjected to heavy workloads which may affect staff health and overall performance.

Ageing Motor vehicle fleet: Transport equipment is a critical input in the delivery of the Office mandate due to the extensive coverage of our audits. The OAG fleet has aged as evidenced by the vehicle utilization analysis undertaken in March 2022 which indicated that 51% of our motor vehicle fleet is due for disposal. This has been compounded by budgetary freezes on the acquisition of transport equipment, persistent under releases and budget cuts and the ever expanding mandate of the Auditor General which further strain the existing fleet. To address this, the office has developed a strategy to overhaul its fleet over the next 5 years. Accordingly, the office was supported with an additional UGX 2Bn to acquire transport equipment in the budget for FY 2022/23 and we hope that provisions are made over the next FYs.

Limited Follow-Up on Implementation of Recommendations: Lack of a system to effectively track implementation of audit recommendations as well as the existing backlog in the discussion of both financial and value for money audit reports have adversely affected the ability of the Office to take stock and measure the impact of audit work. To address this, an Audit Recommendation tracking system was developed and is due to be piloted by the OAG starting Q3 FY 2022-2023.

Rising cost of maintenance of building facilities: With support of GoU and Development partners the Office has increased its stock of building assets. However this has led to increase in funding required in meeting the necessary operational and maintenance costs. The growth in stock of buildings and land owned by the Office has not been commensurately addressed in terms of resources to cover associated maintenance expenses. For example the budgets for Civil and equipment maintenance have remained the same despite the addition of 2 new branch offices and the re-construction of another over the last 4 years. This poses a risk to operations.

Upgrading ICT Infrastructure: ICT is a critical business enabler to the operations of the OAG. The Office uses TeamMate audit solution to manage its audits and the Office is currently in the process of establishing an Integrated Information Management System on which all business processes will be hosted. This coupled with the expansion of the Office in terms of scope of work, growing staff numbers and newly established branch offices, has created a need for ICT infrastructure enhancements, particularly upgrades to the data center, computers, server equipment and cyber security software to maintain the integrity of our ICT systems However, the resources allocated to the Office are inadequate in this regard.

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Plans to improve Vote Performance

The Office has undertaken deliberate efforts to fully align all its operations and business processes to the OAG Strategic plan 2020-2025. This was done through engagements with staff and external stakeholders in order to ensure that we are better able to meet their expectations while also delivering on the mandate in a way that creates value to society.

COVID 19 posed an unprecedented challenge in terms of its impact on staff livelihoods, resources and operations. Therefore, a COVID 19 Mitigation strategy was developed to alleviate the adverse effects of the pandemic on the Office. The strategy provides guidelines on business continuity to ensure that the office can function optimally at all times. Implementation of the strategy is monitored and reported on.

Follow up on the implementation of audit recommendations provides a platform for improvements in public accountability and enables the Office to validate its impact and relevance to the country. It also creates avenues for inclusiveness of the public in demanding for accountability. Accordingly, the office spearheaded the development of a shared platform to track the status of oversight recommendations arising from audits and investigations. The platform is being piloted in 2023.

Over time, the office has equitably built capacity of its staff so as to improve the quality of audits while ensuring that audits address stakeholder needs and emerging areas. Enhancing staff capacity translates to improved ability to carry out audits internally hence increasing audit coverage and reducing outsourcing costs. In the next Financial Year, the Office shall roll out the Integrated Competence Framework which aims to streamline capacity building initiatives towards professional development for all staff. The office has also adopted virtual training using eLearning platforms in light of the challenges posed by COVID 19.

Adoption of International Auditing Standards remains a priority of the Office. Roll out of these standards commenced in 2014 and will continue until the office achieves full compliance to the standards as required.

The Office plans to implement the Integrated Management Information System which involves full automation of all business processes within the office. This will enhance organizational transparency, cohesiveness of activities and timely access to information. It is envisaged that this in addition to the development of an in-house Audit Management System to replace TeamMate shall in turn translate into improved operational efficiency and quality of audits.

In a bid to enhance organizational performance, the office established a Monitoring and Evaluation system comprising a dedicated M&E Function, OAG M&E Policy and Guidelines as well as a 5 year M&E Framework. This enables the office to track implementation of work plans, provide timely information to Management for decision making, guide corrective actions and provides means for the office to measure its outcomes and impact.

The office has prioritized stakeholder engagement with emphasis on social inclusion and geographical coverage. The office plans to widen dissemination of audit reports and build the capacity of its stakeholders at district level in utilisation of audit reports. In addition, collaborative engagements with other Anti-corruption institutions, development partners, CSOs, the media, professional bodies and other relevant stakeholders shall be undertaken. The office has developed a Citizen Feedback Application, which is accessible to all. This shall provide a platform for the citizens to directly provide information on accountability issues and support identification of service delivery gaps. This is aimed at promoting citizen participation in public accountability.

In addition, under the Resource Enhancement and Accountability Programme, the office is participating in the PFM reform aimed at improving the Downward accountability mechanism. The main objective of this intervention is to address the existing shortcomings in the accountability value chain pertaining to audit scrutiny and stimulating demand for downward accountability. This will further support the Office in realizing its desired post audit outcomes.

Review of internal policies, manuals, guidelines and strategies shall be undertaken so as to keep up to date with the ever changing environment. This ultimately enables the office to evolve its operations thus enabling staff to effectively execute the mandate and create sustainable impact. Compliance with these policies, manuals and guidelines is monitored.

The office developed a Staff Code of Conduct in accordance with International Audit standards and Compliance with the Code of Ethics is monitored periodically. In addition, the position of Integrity Manager was created in the new organisational structure to support the Office in dealing with misconduct related to integrity and communicating preventive measures to curb integrity violations.

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VII. Off Budget Support and NTR Projections

Table 7.1: Off Budget Support by Project and Department

N/A

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Table 7.2: NTR Collections (Uganda Shillings Billions)

N / A

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VIII. VOTE CROSS CUTTING POLICY AND OTHER BUDGETARY ISSUES

Table 8.1: Cross- Cutting Policy Issues

i) Gender and Equity

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)	3.800
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
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.
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)	0.800
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

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)	2.100
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)	0.700
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.
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.

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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)	0.500
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%

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IX. PERSONNEL INFORMATION

Table 9.1: Staff Establishment Analysis

Title	Salary Scale	Number of Approved Positions	Number of filled Positions
Administrative Assistant	QAG-9	15	8
Assistant Director of Audit	OAG-4	1	0
Assistant Manager Audit Development	OAG-6	1	0
Assistant Manager Parliamentary Liaison	OAG-6	1	0
Auditor	OAG-8	295	213
Director Corporate Support	OAG-3	1	0
Driver	OAG-10	30	17
Fleet Officer	OAG-8	1	0
Integrity Manager	OAG-5	1	0
Manager Planning, Monitoring and Evaluation	OAG-5	1	0
Manager Stakeholder Engagement	OAG-5	1	0
Officer International Relations	OAG-8	1	0
Officer Parliamentary Liaison	OAG-8	2	0
Officer Quality Assurance and Audit Development	OAG-8	8	0
Principal Auditor	OAG-6	28	20
Principal Specialist/Auditor	OAG-6	4	1
Security Officer	OAG-8	1	0
Senior Accountant	OAG-7	2	1
Senior Auditor	OAG-7	47	27
Senior Officer International Relations	OAG-7	1	0
Senior Officer Quality Assurance and Audit Development	OAG-7	8	3
Senior Officer Stakeholder Engagement	OAG-7	1	0
Senior Principal Auditor	OAG-5	8	4
Senior Principal Specialist/Auditor	OAG-5	2	0
Senior Projects Management Officer	OAG-7	1	0
Senior Specialist/Auditor	OAG-7	10	3
Specialist/Auditor	OAG-8	22	7

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Table 9.2: Staff Recruitment Plan

Post Title	Salary Scale	No. Of Approved Posts	No. Of Filled Posts	No. Of Vacant Posts	No. Of Posts Cleared for Filling FY2023/24	Gross Salary Per Month (UGX)	Total Annual Salary (UGX)
Administrative Assistant	QAG-9	15	8	7	5	3,571,000	214,260,000
Assistant Director of Audit	OAG-4	1	0	1	1	20,637,500	247,650,000
Assistant Manager Audit Development	OAG-6	1	0	1	1	11,757,423	141,089,076
Assistant Manager Parliamentary Liaison	OAG-6	1	0	1	1	11,757,423	141,089,076
Auditor	OAG-8	295	213	82	60	28,865,625	4,156,650,000
Director Corporate Support	OAG-3	1	0	1	1	24,718,750	296,625,000
Driver	OAG-10	30	17	13	6	2,012,500	144,900,000
Fleet Officer	OAG-8	1	0	1	1	5,773,125	69,277,500
Integrity Manager	OAG-5	1	0	1	1	16,200,000	194,400,000
Manager Planning, Monitoring and Evaluation	OAG-5	1	0	1	1	16,200,000	194,400,000
Manager Stakeholder Engagement	OAG-5	1	0	1	1	16,200,000	194,400,000
Officer International Relations	OAG-8	1	0	1	1	5,773,125	69,277,500
Officer Parliamentary Liaison	OAG-8	2	0	2	1	5,773,125	69,277,500
Officer Quality Assurance and Audit Development	OAG-8	8	0	8	2	5,773,125	138,555,000
Principal Auditor	OAG-6	28	20	8	6	35,272,269	846,534,456
Principal Specialist/Auditor	OAG-6	4	1	3	2	23,514,846	282,178,152
Security Officer	OAG-8	1	0	1	1	5,773,125	69,277,500
Senior Accountant	OAG-7	2	1	1	1	8,842,208	106,106,496
Senior Auditor	OAG-7	47	27	20	16	26,526,624	1,697,703,936
Senior Officer International Relations	OAG-7	1	0	1	1	8,842,208	106,106,496
Senior Officer Quality Assurance and Audit Development	OAG-7	8	3	5	2	8,842,208	212,212,992
Senior Officer Stakeholder Engagement	OAG-7	1	0	1	1	8,842,208	106,106,496
Senior Principal Auditor	OAG-5	8	4	4	4	16,200,000	777,600,000
Senior Principal Specialist/Auditor	OAG-5	2	0	2	2	32,400,000	388,800,000
Senior Projects Management Officer	OAG-7	1	0	1	1	8,842,208	106,106,496
Senior Specialist/Auditor	OAG-7	10	3	7	6	17,684,416	636,638,976

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Post Title	Salary Scale	No. Of Approved Posts	No. Of Filled Posts	No. Of Vacant Posts	No. Of Posts Cleared for Filling FY2023/24	Gross Salary Per Month (UGX)	Total Annual Salary (UGX)
Specialist/Auditor	OAG-8	22	7	15	10	11,546,250	692,775,000
Total					**136**	**388,141,291**	**12,299,997,648**