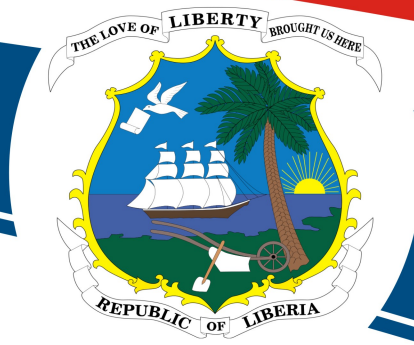


REPUBLIC OF LIBERIA



GENERAL AUDITING COMMISSION STRATEGIC PLAN 2016 - 2020



PROMOTING ACCOUNTABILITY OF PUBLIC RESOURCES

INTEGRITY

TRANSPARENCY

INDEPENDENCE

PROFESSIONALISM

DIVERSITY



Promoting Accountability of Public Resources

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Acronyms

AAT	Association of Accounting Technicians
ACCA	Association of Chartered Certified Accountants
AFROSAI-E	African Organization of Supreme Audit Institutions for English Speaking Countries
AfDB	African Development Bank
AG	Auditor General
APR	Annual Progress Report
CAATS	Computer Assisted Audit Techniques
CFE	Certified Fraud Examiner
CGMA	Chartered Global Management Accountant
CIA	Certified Internal Auditor
CIMA	Chartered Institute of Management Accountants
CISA	Certified Information Systems Auditor
CMA	Certified Management Accountant
CPA	Certified Public Accountant
CPD	Continuous Professional Development
CSA	Civil Service Agency
DAG	Deputy Auditor General
EC	European Commission
GAC	General Auditing Commission
FIU	Financial Intelligence Unit
GC	Governance Commission
GOC	General Auditing Commission - Outcomes
GOP	General Auditing Commission - Output
GOL	Government of Liberia
HRM	Human Resource Management
IAA	Internal Audit Agency
ICATS	ISSAI Compliance Assessments Tool
ICT	Information and Communications Technology
IDA	International Development Association
IDEA	Interactive Data Extraction and Analysis
IDI	INTOSAI Development Initiative
IFMIS	Integrated Financial Management Information System
INTOSAI	International Organization of Supreme Audit Institutions
IT	Information Technology
LACC	Liberia Anti-Corruption Commission
LICPA	Liberian Institute of Certified Public Accountants
MIS	Management Information System
OAG	Office of the Auditor General
PAC	Public Accounts, Expenditures and Audit Committee
PEFA	Public Expenditure and Financial Accountability
PFM	Public Financial Management
PPCC	Public Procurement and Concessions Commission
QA	Quality Assurance
QAR	Quality Assurance Review
QC	Quality Control
RBA	Risk Based Auditing
SAI	Supreme Audit Institution
SDP	Strategic Development Plan
SIDA	Swedish International Development Cooperation Agency
SMC	Senior Management Committee
SP	Strategic Plan
SO	SAI Outcomes
TRG	Training
USAID	United States Agency for International Development

Message



Greetings!

I am pleased to present to you the second Strategic Plan (SP) for the period 1 January 2016 – 31 December 2020 for the General Auditing Commission (GAC). The SP is designed around three (3) primary goals that will guide us in our operations and programs over that period.

Our aim is to be a professional Supreme Audit Institution (SAI) that promotes trust, accountability, transparency and value for money in the management of public resources. We should play a vital role in assisting the PAC hold the government to account for its stewardship of public and development partners' funds as well as assuring transparency of government's operations. This means that we must work with integrity and strive for the highest professional standards. It also means that we have to organize and manage our own operations and activities in ways which equal or surpass the standards that we expect our auditees to achieve. This includes fulfilling our mandate as effectively as possible in an environment marked by constant changes and challenges.

We believe that good public financial management has a role to play in the areas of economic growth, poverty reduction and improved service delivery. This can be achieved through enhanced policy-based budget management, resource allocation, accountability for results and independent audits. The SP is the result of concerted efforts, consultations and dialogues between and amongst Senior Management and staff of the Commission as well as other stakeholders. The ultimate goal is to promote efficient, effective and accountable use of public resources. The SP sets strengthening GAC to deliver its services in a transparent and accountable manner.

This SP sets a road map, gives purpose and direction, and helps monitor the successes, failures and challenges of the GAC. It sets out our vision, mission, goals and core values and is built on the foundation of 'quality of service'. The commitment to excellence and best practice in the Plan exemplifies the strength of the Commission. I recognize that these are high ideals and often not recognized yet by the people we serve. As GAC, we have established new legislation that will help in establishing good working relationship with our key stakeholders such as Auditees, the Legislature and etc. This will in turn help in enhancing the accountability processes and build an efficient organization that will add value and support improvements in probity, accountability and transparency in the management of public resources. I am acutely aware that these are major challenges but we have five years to start implementing the changes necessary to enable us to become an effective organization.

The new legislation secures our financial and operational independence and our budget will now be considered and approved by the Legislature. Even as I expect this freedom given in the new legislation to become a reality, I intend to use this new freedom wisely by ensuring that we demonstrate value for money for the funding we receive. I understand that resources are scarce in Liberia and I will focus my efforts to undertake audits that will bring about improvements in cash management and ensure that public resources are used more effectively. We do, however, have pressing needs including the need for office accommodation as the Old Executive mansion will soon be used for other purposes.

This Plan, like any well-designed strategic plan for a high performing organization, will need to be reviewed and revised on a periodic basis to meet the needs and demands of this rapidly changing environment. The changing needs of the stakeholders shall greatly influence the future revisions and modifications of this Plan. Implementation of the Plan will require that we continue to develop and explore creative ways in responding to new challenges.

Finally, I wish to thank all of our stakeholders who contributed to the completion of this important document. I am specifically grateful to the INTOSAI Development Initiative (IDI) for its immense contribution of to the success of this Project as this body provided the overall technical, financial and moral support to the GAC during the development and finalization of this Plan.

Yusador S. Gaye, Auditor General, R.L.

AUDITOR-GENERAL, R.L.

Message



I am honoured to provide a statement on the General Auditing Commission's Strategic Plan for the period 1 January 2016 to 31 December 2020. I see this as an important document to assist the GAC implement the provisions of the GAC Act 2014 which, among other things, secures the financial and operational independence of the Auditor General and the Commission. It is essential, if the committee is to hold the government to account, to have a close working relationship with the Commission. We, as a Committee, look to the GAC to provide us with the audit reports that will provide assurances to citizens that money has been properly spent or that will enable us to challenge government officials where public money has been lost, wasted or not properly accounted for.

While we as a nation are experiencing difficult times, I believe that the country can only benefit if the oversight institutions are adequately funded to enable them to fulfil their mandates and secure financial savings. In this regard we, as a Committee, look to the Executive Branch to ensure that the provisions of the GAC Act are implemented in full without interference and that the Auditor General is able to undertake her essential work freely.

I also look to key stakeholders, including development partners to support the Auditor General and the GAC in the process of modernisation so that the required funding is made available to enable the GAC implement this comprehensive Strategic Plan. I particularly welcome and support the plans to professionalise the Commission which should lead to greater quality in the audits undertaken by the staff. If this Plan is successfully implemented GAC will become an effective organisation which will enable us as a committee hold the government to account more effectively.

*Hon. Ben A. Fofana
Joint Chairman of the Public Accounts Expenditures and Audit Committee (PAC) - Liberian
53rd Legislature*

Message



It is an honour for me to be given the opportunity to contribute to the second Strategic Plan produced by the General Auditing Commission.

First, I would like to acknowledge the long and productive association that the European Commission has enjoyed with the General Auditing Commission in Liberia.

Over the last eight years, the European Union has, through the stewardships of various capacity building projects, overseen many positive changes in the General Auditing Commission. Capacities have been developed through training, equipment and systems updates. At the present time, a technical assistance team continues to enhance the skills of Audit Service staff in the areas of financial and performance auditing; Human Resource development and change management; strengthening of the legal framework and internal and external relationships. By the end of the project in 2016, the European Commission will have contributed more than €3 million in financial assistance to the GAC and this support is expected to continue over the coming years.

The support provided by the European Commission recognises the key role that the Auditor-General plays in promoting the pre-requisites for sound financial management are in place throughout the public sector. This is especially important in a developing country like Liberia where public investment and more generally public spending represent the first source of development and growth.

A well functioning GAC is also fundamental to the European Union that has and continues to provide a significant part of its cooperation support to Liberia in the form of direct budget support to the country's budget. This form of support implies the closest possible partnership with Liberia, as EU citizens become one with Liberian citizens in the need of reassurance that public moneys are used efficiently, transparently and within existing rules; something which the GAC contributes significantly to.

In this respect I would like to specifically commend the GAC for having accelerated its audit processes and having produced reports in critical areas such as the Ebola fund and the Ministry of Public Works. I would also like to encourage all public bodies in accepting and respecting the role and institutional independence of the GAC and to follow up transparently and in a structured way on the findings of its audit reports.

The Auditor-General's role involves verifying that rules and procedures are in place, officials act in compliance with said rules; systems are well managed, procurement processes are open, fair and transparent, money is used for the intended purpose, value for money is secured and the Government and Public Agencies are accountable to the Nation's citizens. I particularly welcome the coming into force of the GAC Act in December 2014 which secures the financial and operational independence of the Auditor General and clarifies her mandate. This should enable the Auditor General to provide assurance to the people of Liberia that public resources are being spent wisely and properly accounted for. Accordingly, it is essential that the GAC mandate is implemented independent from the Executive.

In addition, the Auditor-General must also comply with the rules and fundamental principles set by the International Organisation of Supreme Audit Institutions (INTOSAI). This is an autonomous, independent and non-political organisation established as a permanent institution in order to foster the exchange of ideas and experiences among the Supreme Audit Institutions on government auditing. Under the terms of the Lima Declaration, Supreme Audit Institutions shall be provided with the financial means to enable them to accomplish their tasks; shall be entitled to apply directly, if necessary, for required funding to the public body deciding on the national budget; and shall be entitled to use the funds allotted to them under a separate budget heading as they see fit.

Message

Regrettably at present these principles have not been fully implemented. And as human, technical and financial resources at the General Auditing Commission are limited, it is difficult for the Auditor-General to fulfil all her responsibilities. It is important, therefore, that the Government, Ministers of State, Members of the Legislature and development partners appreciate that good governance and better accountability will only be achievable when a strong General Auditing Commission is in place.

This Strategic Plan represents an important step in recognising the needs of the General Auditing Commission to enable it to fulfil its role in the oversight of the stewardship of public funds. I, therefore, recommend that all readers fully acquaint themselves with the content of the Strategic Plan; particularly, the sections dealing with capacity needs and improvements.

Ms. Tiina Intelmann

Head of the European Union Delegation in Liberia

Message



The vision of the GAC is to be a professional Supreme Audit Institution (SAI) that promotes trust, accountability, transparency and value for money in the management of public resources. In light of this, the Strategic Plan is prepared embracing universal good practice, values and standards. There is no better time than now for the GAC to reposition itself for the probity of the management of public resources given the limited financial resource envelope and enormous development needs of Liberia.

The Strategic Plan presents three goals that will guide the GAC for the next five years. To achieve these goals of having a greater impact of GAC's audit recommendations; increasing trust in GAC as a credible organization; and establishing a high performing public institution will require strong leadership and hard work of every GAC employee.

The World Bank has been supporting GAC efforts in strengthening the institution and building capacity of the staff. The Strategic Plan provides solid basis and guidance for our further support. The World Bank look forward to continuing cooperation to ensure successful implementation of the 2016-2020 Strategic Plan.

*Inguna Dobraja
World Bank Country Manager
Liberia*

Message

IDI Message for GAC Strategic Plan



I would like to congratulate SAI Liberia on the development of their new Strategic Plan. We are heartened to see that this plan reflects the aspirations of the leadership and staff of GAC, and has been developed following a broad based consultative process led by the SAI management.

The Plan looks outside in, and clearly articulates the value that GAC will deliver for its stakeholders.

The GAC audit oversight model and its performance measurement framework are features worth emulating for all SAIs.

I look forward to seeing the implementation of this plan by GAC. I hope GAC's stakeholders will support GAC as they embark on this journey of strengthening their capacity to deliver higher performance for the benefit of the people of Liberia.

Einar J. Gørrissen
Director General
INTOSAI Development Initiative (IDI)

Message

Chair of the AFROSAI-E Governing Board



As chairperson of the African Region of Supreme Audit Institutions of English speaking countries in Sub Saharan Africa (AFROSAIE), I am delighted to be given the opportunity to contribute to this second Strategic Plan produced by the General Auditing Commission of the Republic of Liberia.

The General Auditing Commission of the Republic of Liberia is a full member of the AFROSAIE community. Our countries are near neighbors and both have had to develop our economies and the structures of government following civil wars that ravaged our countries over a decade ago. We, therefore, share similar interests and are both keen to see our countries develop and the institutions of government improve good financial management of public resources restored.

I have also been able to see at first hand during meetings of the governing board how the GAC has developed under the stewardship of the current Auditor-General over the past two years.

Effective planning underpins the chances of success of any organization and this Strategic Plan represents an important step in recognising the needs of the General Auditing Commission to enable it to fulfill its role in the oversight of the stewardship of public funds. I wish the Auditor General and the staff of the General Auditing Commission every success in implementing this plan.

*Mrs. Lara Taylor-Pearce
Auditor-General of the Service of the Republic of Sierra Leone*

Message



I am delighted to make a statement on the GAC Strategic Plan 2016-2020. This is the first of such plans to be prepared following the implementation of the GAC Act of 2014. It heralds a new dawn in the development of the General Auditing Commission as part of the international community of Supreme Audit Institutions. This plan provides a road map as to how GAC proposes to implement the provisions of the new Act and should also be a vehicle upon which development partners such as the Multi Donor Trust Fund and the European Union can provide support.

GAC has undergone a series of major changes in its management and direction over the past three years since this technical assistance programme started in August 2012, although ten months was lost due to the Ebola crisis. The earlier changes were ill thought out and proposed to take GAC in the wrong direction, creating a top heavy, bureaucratic management structure ignoring the advice of

the technical experts who were there to help. Audits undertaken looked at past events, were often not relevant and reports took a critical and adversarial tone which did not add value and, as a consequence, GAC failed to regain the respect of its clients. Audit recommendations did not lead to the changes necessary to improve the functioning of the Government and its agencies. The old legislation was a barrier that held GAC back from becoming a modern and effective organisation. GAC did not take advantage of the considerable financial and technical support provided by development partners and consultants.

Recent proposed changes have been much more positive under the direction of the current Auditor General. GAC has established a leaner and more efficient organisational structure. The new Audit law encourages GAC to act in a more cooperative manner and to undertake the types of audits traditionally undertaken by SAIs. The Auditor General heads an autonomous commission, is financially and operationally independent of the Executive Branch of the Government and is a direct employer of staff having the power to hire and fire. There is still a long way to go but this plan points GAC in right direction. We encourage all stakeholders to support the plan and the new Act to ensure that the provisions are fully implemented including the financial provisions in particular. We urge GAC to use these powers wisely develop a modern forward looking organisation and to support beneficial change to promote good governance.

We believe that if this plan is implemented in full GAC will have made considerable progress in achieving these objectives.

*Wilf Henderson
Team Leader
BDO Technical Assistance Team
EU LTTA TO THE GAC*

GAC Strategic Plan Framework 2016 - 2020

VISION

To be a professional Supreme Audit Institution (SAI) that promotes trust, accountability, transparency and value for money in the management of public resources.

MISSION

GAC is the independent constitutional external public sector auditor of Liberia which supports Legislative oversight over the management of public resources. We serve the people of Liberia by conducting quality and timely financial, compliance and performance audits.

CORE VALUES

Integrity, Transparency, Independence, Professionalism, Diversity

GAC Strategy

Strategic Goals – What are we working to achieve

- SG 1: Greater impact of GAC's audit recommendations
- SG 2 : Increased trust in GAC as a credible organization
- SG 3: High performing GAC

GAC Outcomes – How will we add value

- GOC 1: Enhanced performance accountability & transparency of the GAC
- GOC 2 : Increased audit coverage for Financial, Performance & Compliance Audits
- GOC 3: High quality audits published on time
- GOC 4: More effective stakeholder engagement by GAC

GAC Collaborative Service Delivery Model – How Can GAC Achieve its Outcomes in Collaboration With Stakeholders

GAC Partnership Model, GAC Approach and GAC Source of Funding and Resources.

GAC Capacity – What Capacity Does the GAC Need to Achieve its Goals

- GC 1: Good infrastructure and working environment
- GC 2 : Performance Measurement System
- GC 3: Enhanced Learning and Professional Staff Development Function
- GC 4: Enhanced Performance, Financial and Compliance Audit Functions
- GC 5: Establish a Quality Assurance Function
- GC 6: Enhanced Communication Function
- GC 7: Enhanced HRA function

Foreword

I

n September 2013, the President appointed the first female Auditor General of the Republic of Liberia. The AG, soon after being appointed, initiated the review and formulation of the Strategic Plan 2016-2020.

The 2016–2020 Strategic Plan (SP) defines the GAC Vision, Mission, Core Values and Strategy for the next five (5) years. This Plan represents the aspirations of the GAC and will serve as a guide in fulfilling our Mission and moving closer to our Vision. We believe that the attainment of the set goals will lead to strengthening and improving the public financial management and governance systems in Liberia. The SP sets out the strategic goals of the GAC upon which all operational activities are based.

The development of this Plan was done through a systematic process of internal and external analysis to assess the current state within which the GAC operates. This also included the review of the 2009 – 2013 Strategic Plan.

The 2016–2020 SP incorporates inputs obtained from all units/departments of the Commission drawn through a comprehensive situational analysis of the transitional period, including a sector survey of the previous Strategic Plan (2009–2013).

The comprehensive situational analysis and sector survey indicate that the GAC needs to improve:

- The management tools used for the organization’s performance.
- The documents that outline the organization's direction and priorities.
- The guidelines to be used in making decisions regarding the allocation of resources.
- A process that the organization will undertake in order to build commitment by its key stakeholders (to be agreed upon).
- GOL and donor/partners financial, equipment and logistical support for the implementation of the SP for the next five (5) years.

The implementation of the SP involves both the management of the GAC and its staff. For the fulfillment of this SP, GAC will seek wide public and stakeholders’ support in its implementation, monitoring and evaluation. The SP will be implemented through a strategic audit plan, an annual operational plan, projects and programs and a performance measurement system, measuring the achievement of set goals and outcomes. The Commission will monitor and effect the implementation of the SP with support from the Government and development partners.

GAC Vision, Mission and Core Values

Vision

To be a professional Supreme Audit Institution (SAI) that promotes trust, accountability, transparency and value for money in the management of public resources.

Mission

GAC is the independent constitutional external auditor of Liberia which supports Legislative oversight over the management of public resources. We serve the people of Liberia by conducting quality and timely financial, compliance and performance audits.

Core Values

The following core values will govern and guide everyone at the GAC in their work and interactions with each other and with all external stakeholders.

Integrity: We conduct our business in an ethical manner and take an open, honest and fair approach to our stakeholders. We ensure that this is a fundamental requirement for each member of GAC, both management and staff. It is a value that is emphasized at recruitment and stressed throughout the organization as we conduct audits and interact with peers and stakeholders.

Transparency: GAC will be transparent and accountable in terms of its performance and the proper use of financial resources. The GAC will publish a performance and accountability report annually and also have our accounts and operations audited so as to serve as a basis for holding others accountable.

Independence: In the conduct of our work, we are not subject to the direction, control or influence of any person or authority.

Professionalism: We strive to demonstrate the highest professional and ethical behavior and practices in the conduct of our work; this includes having in place a professional team and conducting our work in accordance with applicable professional standards.

Diversity: We encourage equal employment opportunities regardless of gender, ethnic background, religious affiliation or political views. In so doing, GAC will ensure that at least one-third of its employees are females. We also encourage varying ideas from staff as a means of building a modern and competent SAI.



GAC STRATEGY

SG 1: Greater Impact of GAC's Audit Recommendations

SG 2 : Increased Trust in GAC as a Credible Organization

SG 3: High Performing GAC

SG 1: Greater impact of GAC's audit recommendations

In order to deliver value and benefits envisaged in ISSAI 12 and contribute to enhancing accountability, transparency and ethical behavior, GAC will place great emphasis on increasing audit coverage, arriving at relevant and robust audit recommendations, and enhancing its engagement with internal and external stakeholders to facilitate greater acceptance and implementation of its recommendations. In terms of improving the quality of its audits, the GAC will work towards the implementation of ISSAIs in its audit work, look to expand the type of audits it conducts to include performance audits,

Strategic Goals

Strategic Goals are the results we hope to see during this strategic planning period. During this period, GAC will aim at contributing to accountability and transparency by increasing the impact of its audit recommendations. GAC will also strive to gain greater stakeholder trust and become a more credible organization. Most importantly, the Commission will strive for higher performance in audit and in other areas of its functioning so that it can deliver value and benefits. We have therefore identified three strategic goals for this planning period.

and develop and implement a stakeholder engagement strategy that enhances GAC interaction with internal stakeholders and key external stakeholders, mainly the audited entities. GAC will also establish appropriate follow up mechanisms to monitor the implementation of its audit recommendations and follow up on action taken by the Government.

SG 2: Increased trust in GAC as a credible organization

During this Strategic Plan period, the GAC will endeavor to increase stakeholders' confidence and trust. GAC will set example of good governance by being accountable, transparent, following the rule of law, being effective and efficient and as such, producing annual audited financial statements. To increase trust and be more credible, the GAC

will endeavor to fulfil its mandate and ensure its potential value to a democratic society. GAC can only deserve trust if it is objectively judged as being credible, independent and accountable. In order to make this possible, GAC has to set an example to the rest of the public sector and the auditing profession at large as leaders in public finance management, related governance and performance management. It is only with such a solid foundation in its own functioning that GAC can add value and make a difference in the lives of citizens.

The Commission will develop a set of measures that will bring credibility, competence, independence and accountability to its operations. The GAC will also promote appropriate transparency, accountability, and governance, including complying with a code of conduct; promote knowledge learning and sharing, including quality services and capacity building. The Commission will strengthen its financial management systems and the enforcement of an effective internal control system. This will help in the enhancement of the accountability and transparency of GAC which is one of the key principles of ISSAI 12, "SAI leading by example".



GAC will demonstrate this by publishing annual audited financial statements on its operation. GAC will also put in place a system for implementing ISSAI 30 Code of Ethics in the organization. As a part of this Strategic Plan, the GAC has for the first time articulated a set of performance indicators. The GAC will develop a Performance Measurement System based on these indicators and provide evidence-based annual performance reports to all its stakeholders. GAC will also engage in advocacy and outreach activities to enhance stakeholder understanding of the work done by the GAC.

SG 3: High Performing GAC

A high performing GAC implies that GAC meets its performance objectives as per the target it sets for itself in all its functional areas. This would include meeting its targets for audit coverage and implementing ISSAIs to improve the quality of its audit processes and products. In order to enhance quality, GAC will use international and regional products and tailor them to suit its

own requirements. GAC will conduct financial, performance and compliance audits using ISSAIs and gradually move towards increased compliance with standards and increased audit coverage. The Commission will also review existing quality control mechanisms and put in place quality assurance arrangements to obtain assurance on the quality of its audit work. The GAC will aim to enhance the QC capacity to ensure that all audits are in line with the Quality Assurance Manual. The GAC will also aim to enhance and implement a Quality Assurance Management System for all types of audits by setting clear policies, procedures and rules in line with INTOSAI/AFROSAI-E guidelines.

GAC will aim to further enhance and implement risk-based audits using modern audit techniques and methodologies and will deliver quality audit reports and services that promote accountability and transparency in the public sector, more efficient management and utilization of public resources, and contribute good governance.

Also, the GAC leadership will aim to ensure that all guidance, policies, manuals and procedures are applied and followed by their audit teams/units during the period of the audit in keeping with applicable auditing standards and legislative requirements.

GAC Outcomes – How Will We Add Value?

GAC plans to achieve the three strategic goals mentioned above by focusing on achieving the following outcomes. The envisaged outcomes for this strategic period are:

- GOC 1: Enhanced Performance Accountability & Transparency of the GAC
- GOC 2 : Increased Audit Coverage for Financial, Performance & Compliance Audits
- GOC 3: High Quality Audits Published on Time
- GOC 4: More Effective Stakeholder Engagement by GAC

GOC 1: Enhanced Performance Accountability & Transparency of the GAC

The GAC will enhance its performance accountability and transparency by using the following mechanisms:

Performance Measurement System for GAC

– The GAC will put in place a performance measurement system that articulates performance indicators for monitoring and measuring the implementation of the Strategic Plan, baselines for the indicators, sources of information for collecting valid data and performance targets. Monitoring and evaluation based on the indicators will assist GAC in assessing its performance and help it determine resource allocation and strategy.



This system will be managed by the Department of Strategic Planning, which will provide, on a regular and timely basis, useful information about the Strategic Plan through performance measurement, monitoring and reporting to ensure effective corrective action.



GAC Regularly Reports on its Own Performance - Each year, GAC will assess the past year and report on its performance and the implementation of the operational plan. This performance and accountability report will be prepared in line with the requirements of ISSAI 20 and will be published widely to all GAC stakeholders.

GAC Accounts Audited Externally - GAC considers accountability as one of the fundamental requirements of good governance. It has an obligation to report, explain and be answerable for the consequences of decisions it has made and will continue to make in line with its responsibilities on behalf of its staff by producing annual financial statements. As the GAC mandate is promoting accountability in the public sector, it will be accountable for its own performance. GAC, in collaboration with the Legislature and PACs, will request an audit of its financial statements by an SAI from the AFROSAI-E region as required by law. The Strategic Planning,

Internal Audit and Quality Assurance functions of GAC will carry out joint periodic institutional level reviews, report and make recommendations to Top Management for improvements in the performance of the Commission.

GOC 2: Increased Audit Coverage for Financial, Performance & Compliance Audits

This outcome is linked to all strategic goals of the GAC. The Commission intends to increase audit coverage both in terms of the types of audits done and the number of entities covered. In order to do this, GAC will require better methodology, tools and adequate number of auditors and supervisory staff. GAC will also focus on developing a five-year Strategic Audit Plan in line with the SP that will set out audit priorities. This Strategic Audit Plan will be organized in line with the major challenges faced by the GAC in its past audit activities. The Strategic Audit Plan is based on perceived risks, stakeholders' concerns, and follow-up reviews of previously audited areas with significant control weaknesses. The audit cycle will be time bound, well planned and coordinated as well as fair and objective.

GAC intends to enhance annual planning of audit work and put in place a monitoring and evaluation mechanism on the planned activities. It is expected that this will assist the office in increasing audit coverage and meeting the statutory deadlines of submitting reports to the National Legislature.

GOC 3: High Quality Audits Published on Time

GAC aims to enhance audit quality and timeliness of its reporting by enhancing the capacity of its staff, recruiting professional staff and putting in place organizational systems for implementing ISSAIs and for quality assurance of audits.

GOC 4: More Effective Stakeholder Engagement by GAC

One of the ways in which GAC can achieve greater audit impact and enhance its credibility is through more effective engagement with both internal and external stakeholders. The GAC will seek to increase public confidence in its work by strengthening capacity for effective engagement and communication with stakeholders. The focus will be on raising the Commission's profile and integrity through the effective and efficient implementation of the GAC Communication Strategy. This will be achieved by developing and implementing awareness campaigns that promote the Commission's roles and functions in assuring transparency.

In this section of the Strategic Plan, GAC will address the key issues stated below:

Stakeholder Mapping and SAI Stakeholder Engagement Strategy

— This involves improving GAC's capacity for effective engagement with stakeholders. GAC will develop and implement a stakeholder engagement communication strategy that will create awareness and harness a more collaborative approach with stakeholders and other integrity institutions. GAC will also promote greater accountability, efficiency, and effectiveness in the working of public sector entities depending

critically on the relationships it establishes and maintains with external stakeholders. This would allow for information sharing aimed at promoting accountability and transparency in the governance system. To achieve this, GAC will communicate the Commission's strategies to stakeholders. GAC stakeholders include the Legislature and PACs, auditees, the Executive, Judiciary, development partners, the public, cooperating partners (others SAIs), civil society, media, international organizations, professional and academic institutions, private sector auditing firms, and others who have an interest in or are affected by GAC's operations and programs.

Stakeholder Communications Function - GAC will conduct a survey of stakeholders to identify their interests and influence on the Commission's operations and programs. Based on the results of the survey, GAC will develop and implement a set of measures to establish and maintain positive relationships with them to help influence efforts without compromising its independence and objectivity. To maintain appropriate relationships, GAC will develop and disseminate a standard document on external stakeholder protocols to sustain effective working relationships. The purpose of this

document would be to provide clearly defined, consistently applied transparent policies and practices on how the GAC will work with the stakeholders. It may identify what the external stakeholders can expect from the GAC and what the GAC expects of them. Such action may be particularly required because those relations may be at risk in a changing socio-political environment.

Greater Participation of Stakeholders in Audit Process

– On a regular basis, the GAC will engage its stakeholders to broaden their understanding of the findings in the Auditor General's reports. This will also serve to provide those in charge of public resources with insight into the key internal controls and to assist them in anticipating emerging risks so that they may take the necessary corrective actions. GAC will strengthen an effective working relationship and communication with all external stakeholders, mainly the Legislature and respective committees, civil society, media, public, donors and other national and international integrity organizations and institutions to ensure that the implementation of GAC recommendations leads to greater impact of audit reports and findings. This effective interaction with stakeholders is aimed

at securing commitments for corrective actions required to improve audit outcomes, improve oversight and effective accountability, and ultimately lead to a corruption-free administration.

The GAC Collaborative Service Delivery Model

This Model will guide GAC work and how it will achieve the outcomes within the Strategic Plan.

The following service delivery model has been developed to guide the implementation of the 2016-2020 Strategic Plan. It comprises of the GAC Partnership Model, GAC Approach and GAC Source of Funding and Resources.

The GAC Service Delivery Model Stakeholders Framework

All GAC Stakeholders play a pivotal role in supporting its operations and programs. Hence, the Commission has identified its stakeholders based on their needs and contribution towards enhancing its performance and capacity. This is in line with the Vision, Mission, and Strategic Goals of the Commission.



A. GAC Partnership Model																																			
<p>The diagram shows a central circle labeled 'GAC'. Four arrows point outwards from this central circle to four surrounding ovals: 'GOL/others' (top), 'Donor Partners' (right), 'Integrity Institutions' (bottom), and 'Cooperating Partners' (left).</p>	<table border="1"> <thead> <tr> <th colspan="2">List of Partners</th> </tr> <tr> <th>GOL & Others</th> <th>Donor Partners</th> </tr> </thead> <tbody> <tr> <td>Legislature and PACs</td> <td>European Union</td> </tr> <tr> <td>Executive</td> <td>World Bank</td> </tr> <tr> <td>Judiciary</td> <td>SIDA</td> </tr> <tr> <td>Civil Society</td> <td>AfDB</td> </tr> <tr> <td>Media, etc.</td> <td>USAID</td> </tr> <tr> <td></td> <td>IDA</td> </tr> <tr> <th>Cooperating Partners</th> <th>Integrity Institutions</th> </tr> <tr> <td>INTOSAI</td> <td>LACC</td> </tr> <tr> <td>IDI</td> <td>GC</td> </tr> <tr> <td>AFROSAI-E</td> <td>PPCC</td> </tr> <tr> <td>AFROSAI</td> <td>IAA</td> </tr> <tr> <td>Peer SAIs</td> <td>FIU</td> </tr> <tr> <th colspan="2">GAC</th> </tr> <tr> <td colspan="2">1. Senior Management</td> </tr> <tr> <td colspan="2">2. Staff or Employee</td> </tr> </tbody> </table>	List of Partners		GOL & Others	Donor Partners	Legislature and PACs	European Union	Executive	World Bank	Judiciary	SIDA	Civil Society	AfDB	Media, etc.	USAID		IDA	Cooperating Partners	Integrity Institutions	INTOSAI	LACC	IDI	GC	AFROSAI-E	PPCC	AFROSAI	IAA	Peer SAIs	FIU	GAC		1. Senior Management		2. Staff or Employee	
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<ol style="list-style-type: none"> GOL & others: A collaborative partnership with GOL to strengthen GAC performance and capacity to meet up with their expectation through acceptance and implementation of audit reports findings and recommendations. DONORS: Maintain strong relationship with donors for funding to strengthen internal governance and improve performance and capacity that provide assurance on the utilization of specific donor funding. COOPERATING PARTNERS: To strengthen bilateral relationship with SAIs for knowledge sharing and organizational/capacity development. INTEGRITY INSTITUTIONS: Improve relationship with Integrity Institutions as a way to increase the use and impact of audit reports findings. GAC: Strong partnership with staff to ensure the compliance with ethical standards. 	<ol style="list-style-type: none"> Government of Liberia Budgetary Appropriation Donor Funding 																																		

A. Partnership for Strengthening GAC Performance and Capacity

GAC will undertake various programmes to highlight to its stakeholders the role of GAC and the audit process in order to reduce the expectation gap from its stakeholder.

GAC will strengthen the stakeholders' engagement forum for all of its stakeholders. As it analyses key challenges, it will focus on our interactions with stakeholders with the aim of encouraging acceptance and implementation of audit reports recommendations that lead to improvements in internal control system, fiscal discipline, good performance management and good leadership. GAC will adopt a flexible, inclusive, innovative and responsive approach to stakeholders' involvement in the audit processes through informal discussions, forums, meetings, workshops and trainings.

B. GAC Approach

1. GOL & Others: A collaborative partnership with GOL to strengthen GAC performance and capacity to meet up with their expectation through acceptance and implementation of audit reports findings and recommendations.

Auditees (Executives & Other GOL Agencies): To provide value information to enhance the performance of the audited entities. GAC will execute its mandate economically, efficiently and effectively to ensure that its services to its auditees are cost-effective, while at the same time ensuring its long-term financial sustainability. GAC focus will remain on providing audit services to the public sector and will strengthen partnership with the audited entities by informing them of key national challenges and how it affects service



delivery priorities among them. The GAC will encourage auditees to accept and implement the audit reports findings and recommendations since it serves as the foundation for national economic growth and development.

National Legislature: For effective oversight on the Executive. GAC will strengthen partnership with the Legislature and use an approach of planned quarterly meetings to improve interactions with them through their Public Accounts Committees (PACs). The purpose of these interactions will be based on audit reports findings and recommendations and their acceptance and implementation by audited entities in order to bring about financial discipline in government's financial management system. GAC will ensure that the Legislature has a direct interest in the audit reports and use them in accordance with the Laws of Liberia, including the GAC Act and the Legislature's rules and procedures for oversight.

Civil Society, Media etc.: To provide assurance to the citizenry on the performance of the GOL. GAC proposes to demonstrate transparency through strengthened partnership with the civil society, the media, etc.,

so that its Mandate is fully explained and understood by the Liberian people. This will increase information on the audit process and increase the demand on the GAC to provide quality audit services. Also, partnership with our stakeholders will serve as an important tool for clarifying the role of the GAC in contributing towards improving the lives of citizens and reaching as many as possible in an effort to deliver its audit findings. This process could also lead to citizens contributing to transparency and accountability issues in Liberia.

2. DEVELOPMENT PARTNERS: Maintain Strong Relationship with Donors for Funding to Strengthen Internal Governance and Improve Performance and Capacity that Provide Assurance on the Utilization of Specific Donor Funding.

The GAC, for the past years, has been receiving funding from development partners to support its operations and programs in accordance with its required mandate. The purpose of the support is to strengthen the Commission's capacity and performance in promoting accountability of public resources.

The GAC will meet regularly with donor partners to identify funding needs for its audits.

The Commission will engage with donors to coordinate donor funding and align it to the strategic goals of GAC.

3.COOPERATING PARTNERS: To Strengthen Bilateral Relationship with SAIs for Knowledge Sharing and Organizational/Capacity Development.

Within the new international arena, GAC will continue to maintain strong partnership with its cooperating partners such as INTOSAI, IDI, AFROSAI-E and AFROSAI. We will aim to strengthen these relationships with these bodies and other SAIs so as to leverage our experiences and insight. GAC, through bilateral relationships with these organizations, proposes to sign Memorandums of Understanding (MoUs) with other SAIs for joint audits and programs of attachments, field trips and study tours. It will also increase the Commission's participation in the IDI, INTOSAI, AFROSAI and AFROSAI-E activities and enable it remain one of the active members in sharing valuable experiences and insights. The GAC's active participation with its cooperating partners will reduce constraints and increase opportunities and benefit for capacity development assistance that will enhance the Commission's performance and capacity.

4.INTEGRITY INSTITUTIONS: Improve relationship with Integrity Institutions as a way to increase the use and impact of audit reports and findings.

In order to enhance its standing, governance structures or its technical capacity, GAC continues to build and maintain a close relationship with the domestic integrity and professional institutions



such LACC, PPCC, GC, IAA and FIU etc. This relationship will contribute to the enhancement of financial management and reporting in the public sector. GAC will plan regular meetings to explain its role and how they can contribute towards the success of the acceptance and implementation of audit reports findings and recommendations.

4.GAC: Strong Partnership with Staff to Ensure That They Comply with the Ethical Standards.

The GAC Internal Leadership will be based on equality and performance. It will strengthen staff engagements regularly through meetings, forums, workshops, seminars, etc. These meetings will be geared toward ensuring that staff understand the strategy and skills necessary for the execution of the Commission's mandate. GAC will continuously upgrade its organizational capacity and competence of its staff to keep up with developments in the field of auditing and to be able to address emerging issues in the rapidly changing auditing environment. Also, staff working on audit teams will receive appropriate level of

leadership and direction so that they are encouraged to perform to their potential and to ensure that GAC has established policies and procedures designed to provide reasonable assurance for compliance of relevant ethical requirements by its staff, such as Code of conduct. Auditors have a duty to adhere to high standards of behavior in their work and their relationships with staff of audited entities.





C. Funds and Resources

The GAC's operations and programs are supported through the provision of financial, human and other resources from a number of key stakeholders. The effects of inadequate funding and resources over a good number of years has resulted in slow growth and development of the Commission and it has been difficult to: reward and retain qualified professional staff; provide full advances and compensations to staff for allowances and travel costs for audits; undertake the audit of all GOL ministries and agencies; deliver the full range of audits specified in the Auditor General's mandate; and procure adequate vehicles, computers, photocopiers, equipment, furniture, etc. for use by staff.

Resources are the driving force behind the success of any organization/business. In this regard, to achieve its mandate, the GAC needs to have enough resources to carry out its audit responsibilities.

Funding:

1. Government of Liberia Budgetary Appropriation: The GAC stakeholders, through the Legislature, should be able to provide budgetary appropriation to enable it accomplish its tasks effectively.

The GAC will work closely with the Government of Liberia to ensure that the resources for its operations are released as per the approved budget and in time.

2. Development Partners Funding:

The Commission has greatly been assisted by development partners in financing some of its audit which could not be financed through the central treasury. The European Union has provided technical support to the Commission under the European Development Fund (EDF) Projects Title: Long Term Technical Assistance to the General Auditing Commission. The World Bank (Multi Donor Fund Project) has provided support to the Commission under the Integrated Public Financial Management Reform (IPFMR) Project Title: Strengthening External Audit.

GAC Capacity

In order to achieve its Outcomes and Strategic Goals, GAC requires capacity in terms of resources, infrastructure, appropriate working environment, organizational systems and professional staff development. GAC will work to put in place the following capacity during this strategic plan period.

GC 1: Good Infrastructure and Working Environment

GC 2 : Performance Measurement System

GC 3: Enhanced Learning and Professional Staff Development Function

GC 4: Enhanced Performance, Financial and Compliance Audit Function

GC 5: Establish a Quality Assurance Function

GC 6: Enhanced Communication Function

GC 7: Enhanced HRA Function



To develop and build capacity, professionalism and a highly motivated and productive staff, there is a need for a stable and good working environment. GAC will during this strategic period prioritize the construction of offices for its operations. Currently GAC is housed in the Old Executive Mansion Building on Ashmun Street in Monrovia. The building was constructed in the 1920s and the Government of Liberia intends to use it as an archive or as part of its National Museums Programme.

To improve the performance of staff, the GAC will for the first time set up a performance measurement system. This will require us to develop capacities of our people and organizational systems to be effectively able to manage such a system.

To make professional staff development sustainable in the long term, GAC will enhance its learning and staff development function by adopting better practices of learning needs assessment, design development and delivery of learning programmes and put into place systems to better monitor and evaluate learning results. GAC aims to build a highly skilled workforce by enhancing and developing the skills and competency of its staff. We will enhance learning and skills interventions for continuous development and growth of our staff by enhancing technical capacity through technical learning courses, trainings, workshops, seminars and updates; leadership and management development programs; and all-inclusive skills development.

In order to enhance audit quality and implement ISSAIs as mentioned in the Strategic Goals and GAC Outcomes,

the Commission will take a number of measures like certification of staff, having audit manuals in place, strengthening the follow-up function etc. The GAC aims to develop or adopt appropriate standards, which are in compliance with national and INTOSAI standards. GAC will develop a compliance audit manual in accordance with the laws of Liberia including the PFM law, PPCC Act, INTOSAI standards and IDI Compliance Audit Handbook. The Commission will also ensure that all staff comply with those standards relevant to the specific nature of their responsibilities. In addition, GAC will customize the AFROSAI-E Performance Audit Manual (PAM) to enhance its Performance Audit Function. The manual is in accordance with the International Standards of Supreme Audit Institutions (ISSAIs).

GAC aims to support staff to obtain professional certification. It will prioritize professionally recognized qualification as a factor in making GAC a credible audit and professional institution.

To achieve this aim, GAC will collaborate with other professional bodies like the INTOSAI, IDI, AFROSAI-E and other SAIs such as the Indian National Audit Office, the Swedish

National Audit Office and other national body such as the LICPA. GAC requires staff to obtain certification in accounting or other relevant expertise. It will support staff enrolment in graduate and post graduate programs. The Commission will ensure that at least 50 per cent of its audit and support staff will obtain professional certifications.

The Commission will also establish a quality assurance function to get assurance on the extent to which their audits follow the ISSAIs. GAC has a specific mandate to provide high quality audit products and services to its auditees that meet stakeholders' expectations. To be able to perform this function effectively and meet standards of quality, it is imperative that its work reflect elements of both competence and professionalism. GAC aims to establish a quality assurance (QA) function; customize the AFROSAI-E Manual and use IDI materials such as ICATS. The Manual will be in accordance with international best practices. The purpose of this Manual will be to emphasize the importance of QA in the effective delivery of GAC Mandate. In addition, it will be produced to help GAC conduct



QAR of their own internal organization including audits performed by the GAC.

GAC will adopt training activities for QA staff to enable them be knowledgeable and understand the subject matter to fulfil their roles and responsibilities effectively. GAC will also ensure that all its audit staff are aware of the function and importance of QA, so that the concepts and new practices are well understood including QA Policy and the QA Handbook which will be developed soon.

As enhanced stakeholder engagement is a key focus area, GAC will also enhance its communication function by developing a strategy, training people and creating an effective organizational setup for communication and engagement with stakeholders. This will also be emphasized throughout the audit process. GAC will develop a Stakeholder Engagement Strategy that will foster a working professional relationship with the Legislature and PACs, both electronic and print media and other stakeholders. Also, the Commission will enhance the capacity of its staff in order to be able to meet future responsibilities and challenges. GAC will also establish document storage, scanning, retrieval (information management) and secure communications system. GAC aims to improve the HR Function to cover and implement different aspects of employment, i.e. performance evaluations, recruitment, retention and employee development. Other areas are a code of conduct, disabilities policy, insurance, pension, training and professional or career development for the employees and estimation of personnel needs.

Staff is the most important resource of any organization and need support to help them in carrying out their jobs (in addition to technical knowledge). GAC intends to enhance training of the HR that will be responsible for coordinating the staff as well as developing a training policy and training plan that will be implemented in ensuring that transfer and application of skills take place.

Strengthening professional and technical audit skills and knowledge are key requirements of the GAC.

One of the main aims, therefore, is to ensure that within the next five years, the professional audit capacity of GAC staff is strengthened. This will reduce the heavy reliance on external consultants. This process will require implementation of a set of measures that will secure adequate professional resources during the lifetime of the SP. Capacity building of SAIs means developing the skills, knowledge, structures and ways of working that make an organization effective.



GAC Performance Indicators

GAC Performance Measures Framework

Performance measurement is a long-term initiative to improve the management and outcome of GAC programs. It provides a way of increasing the Commission's credibility with the public and its key stakeholders and cooperating partners, as it holds itself accountable for meeting performance expectations. The overall goal is to create a feedback loop that supports continuous improvement in outcomes. This includes: (a) Measuring the outcomes of the GAC programs over time, thus improving its services by providing information that can help it to

identify opportunities for improvement; (b) Determining how personnel and activities influence outcomes so as to better align resources with priorities; (c) Reporting to the Auditor General on its performance and providing a management tool.

The following table contains the performance indicators for GAC. These indicators are linked to the Strategic Goals and GAC Outcomes articulated in the Strategic Plan. During the first year of the implementation of its Strategic Plan, GAC will collect baseline information, set performance targets and put in place a performance measurement system based on these indicators.



GAC Performance Measures Framework.	
	Indicator
1	% Surveyed Stakeholders that Consider GAC Credible
2	% Audit Recommendations <ul style="list-style-type: none"> • Accepted • Implemented
3	Annual Audit of GAC Conducted Annual Publication of Performance Report Based on Performance Measurement Framework
4	Audit Coverage <ul style="list-style-type: none"> • No. of Performance Audits Published Annually • % of Financial Statements on Which Audit Opinions Issued by GAC • % Government Expenditure Audited Under Compliance Audits
5	% Audits That are Conducted as Per Applicable ISSAIs Financial Audit Performance Audit Compliance Audit
6	% of Audit Reports Discussed and Acted Upon by the PAC
7	% Donor Funding Aligned to GAC Strategic Plan
8	% Donor Funding Available for Use of Local & Regional Resources by GAC

Assumptions

These are the assumptions that underpin the SP and they need to hold good for the GAC to achieve its Strategic Goals and Outcomes.

- 1. Public Accounts Committee and the Executive Commitment to the Accountability Process**

- 2. Audited Entities Willingness to Engage**

- 3. Continued and Appropriate Donor Support and Engagement**

- 4. No Future Recurrence of Ebola or Other Epidemics**

- 5. Political Stability and Security**

- 6. Timely Submission of Acceptable Financial Statements by Audited Entities**

- 7. Acceptance and Ownership of the Contents of the Plan by Both the Internal and External Stakeholders**

- 8. Cooperating Partners Shall Continue to Support**

1. Public Accounts Committee and the Executive Commitment to the Accountability Process

PAC needs to be motivated to see audit reports as being useful for the country and to encourage government to address matters raised. GAC will intensify stakeholder engagement programs to improve the value that all our stakeholders, both internal and external, as well as citizens can

benefit from our work and audit reports. It will continue to engage and hold discussions with the Legislature and the Executive to help them understand the audit outcomes and acceptance of ownership of the systems of internal control by the appropriate responsible public officials. GAC will increase participation in governance forums in order to create a broader platform for commitments and actions on our audit recommendations by the government. The results of those interactions will enable GAC recommend suitable corrective actions and to secure recommitments for the implementation of such actions.

2. Audited Entities Willingness to Engage

Auditees see little value in audits as they tend to be only negative and often deal with matters beyond their ability to address (e.g. budgets). Audit reports will need to recognize this and set out recommendations that are actionable and realistic. In line with goal three to lead by example, the GAC will support the principles of transparency and accountability which are characteristics of good governance and encourage transformational growth within the auditing profession with the regulation of International Standards of Supreme Audit Institutions (ISSAI). As part of its mandate, GAC will put into place procedures that

contribute to the improvement of audit outcomes for our auditees and encourage them in the implementation of recommendations and take corrective action. The processes should lead to good service delivery and institute good fiscal discipline and improve the lives of citizens. GAC will build public confidence by sharing insights with auditees and stakeholders on transparency and accountability issues in the public sector in order to improve government. GAC proposes to hold forums with auditees and relevant stakeholders on the importance of the audit reports and recommendations and its impact on introducing corrective action and implementing good governance.

3. Continued and Appropriate Donor Support and Engagement

GAC will continue to establish partnerships with development partners in order to strengthen support for capacity and increase its effectiveness as an instrument of accountability and transparency in governance system. Development partners funding can play a role in institution building and extend technical and financial assistance for capacity building. As concerns regarding transparency and accountability issues in the public sector in Liberia continue to grow, GAC needs to convince the



development partners of its usefulness relative to the management of their programs.

As the GAC has long term foreign donors such as EU, World Bank and others that provide funding for its operations and programs, mechanisms have therefore been put in place to protect donor funded programs at GAC. Also, the Commission has earmarked continued European Union and World Bank led donor financial and program assistance through the implementation of the SP.

4.No Future Recurrence of Ebola or Other Epidemics

Ebola outbreak in Liberia was deadly and kills not only people, but also the country in which they reside. The deadly disease affects the Liberian political, social, and economic fabric just as much as it does the victims. In order to control the epidemic, the government, international partners and the entire citizenry have to work together. Within GAC, the leadership put into place a safety mechanism that helps the government's effort in its fight against any further outbreak of the epidemic. However, during the peak of this outbreak, there was a slowdown in the audit process.

GAC considers that any recurrence of the Ebola outbreak or other unforeseen circumstance could lead to the delay in the implementation of the SP. In addition, it could lead to devastating effects on in a variety of essential sectors of the country by halting the audit process and trade, hurting agriculture and businesses, slowing down government function and citizens movement, and scaring away investors.

5.Political Stability and Security

The GAC always hopes for the continued stability and security of the Liberian political and economic environment. Also, the GAC finds stability and security in the "political will" to implement the policy of zero tolerance to corruption and continued support and commitment to an independent Auditor General free from political interference. GAC also needs stability and security as it goes about conducting audit works without any political influence and misperception.

6.Internal Buy-in for Change

The success of any organization/business is the leadership commitment and staff involvement in the implementation of its operations and programs. Once direction and target are set those goals and key

elements need to be communicated to and understood by all levels of management and staff including key stakeholders. To get the full participation of the entire leadership, senior management and staff, the Auditor General through the Department of Strategic Planning will assign to departments/units specific individual responsibilities for the achievement of the targets. The responsible supervisor or staff will be given a good understanding by the Department of Strategic Planning of the targets assigned in order to overcome any difficulties that may arise. The Department of Strategic Planning will disseminate strategy and progress reports so that staff are genuinely involved and make contributions in the planning process. The process will be facilitated through the dissemination of information and good practices within Commission.



7. Timely Submission of Acceptable Financial Statements by Audited Entities

This is a longer term issue but needs to be worked on now. Auditees see any opportunity to hold back financial statements as a way to hold off an audit – better for auditees to show that the statements were not prepared on time, rather than receive a denial of opinion because of poor statements. In order to address this, GAC has been mandated by the 2014 Act to ensure that those entities undergoing audits should make available records and documents relating to financial statement/management in order to be able to achieve its audit responsibilities.



Promoting Accountability of Public Resources



Appendices

Appendix 1: About the GAC

Historical Background

Prior to 1956, the General Auditing Office (GAO) was established by an Act of the National Legislature as the Bureau of Audits to pre-audit requisitions, vouchers and payrolls in connection with the disbursements of public moneys. This act was amended under Chapter 32, Section 740 – 744 of the Executive Law of Liberia in 1956 to audit all accounts of the Government of Liberia in the manner prescribed by the Revenue and Finance Laws of Liberia.

In 1972, the Executive Law of Liberia was amended: Chapter 53, Sections 1–11 established the General Auditing Office (GAO). Under this Law, the Auditor General reported directly to the President. However, the January 1986 Reviewed Constitution of the Republic of Liberia created the General Auditing Commission (GAC) as one of three autonomous Commissions, resulting in the GAC replacing the GAO. In June 2005, a statutory provision was made supplementing the creation of the GAC in the 1986 Constitution which required the GAC to now report to the National Legislature instead of the President. Notwithstanding, this amendment did not enable GAC to become fully compliant with the 1977 LIMA and the 2007 Mexico Declarations.

The 2014 GAC Act, however, enables the Commission to be fully compliant with those declarations. For compliance to be fully achieved, however, the Act needs to be implemented in full and all of its provisions observed.

GAC Mandate – (2014 Act)

The Mandate of GAC is outlined in Part 2, Section 2.1.3 of the 2014 Act. The Act stipulates that:

- a. The Auditor General shall be the auditor of the public accounts and public funds of the Republic of Liberia. Subject to sub-section (b) below, the Auditor General shall carry out such audits and inquires as he/she considers necessary of public entities and funds owned or controlled by the Government to enable reporting as required by the Act.
- b. Notwithstanding the generality of sub-section (a) of this section:
 1. The Auditor General shall carry out the annual audit of the Government Consolidated Financial Statements, and
 2. The scope of the audits by the Auditor General for the Judicial Branch of Government shall exclude matters relating to courts decisions and
- c. The Auditor General shall have the right to determine which audits are to be carried out, select the type of audits to be carried out, when to carry them out and report the findings.
- d. In the performance of his/her operational duties as set out in sub-section (c) above, the Auditor General shall not be subject to the direction or control of any person or authority.
- e. The Auditor General and the staff of the General Auditing Commission shall carry out audits, but shall not be involved, or seen to be involved, in any manner, in management responsibilities of the organizations being audited.

for the Legislative Branch of Government shall exclude matters relating to courts decisions and for the Legislative Branch of Government shall exclude matters relating to merits legislation.



Organizational Structure

The GAC is headed by an Auditor-General (AG) who is assisted by at least three deputies who oversee the Audit and Administrative functions. GAC currently employs approximately 400 staff. Most of the audit staff are not professionally qualified but some are currently working towards accreditation as professional accountants. GAC is actively encouraging staff to obtain their primary professional certifications as professional accountants as future progression will be dependent upon them holding such qualifications as well as good performance.

The previous Strategic Plan (2009–2013) considered that the optimal level of staff should be around 500, which was achieved. The emphasis, however, was placed on sponsoring post graduate degrees rather than professional certification. This SP recognizes the need to building the professional capacity of staff and any recruitment, if required, will be based on employing senior and experienced auditors to fill any capacity gap.



Appendix 2: SWOT Analysis

Strengths	Weaknesses	Opportunities	Threats
<p>Organization Independence</p> <ul style="list-style-type: none"> Decide audit Report to Legislature AG’s strong position Follow up on implementation of recommendations Immunity from prosecution Unrestricted access to information Financial autonomy 	<p>Organization Independence</p> <ul style="list-style-type: none"> Lack of follow-up mechanism Follow up on implementation of recommendations 	<p>Organization Independence</p> <ul style="list-style-type: none"> Financial autonomy as per Act can be enforced Action to be taken in case of lack of documentation as contained in the PFM Law 	<p>Organization Independence</p> <ul style="list-style-type: none"> Political influence Delays in conducting the audits/peer review due to Ebola outbreaks Lack of financial autonomy
<p>Internal Control Governance and Ethics</p> <ul style="list-style-type: none"> Top Management’s commitment Good Management Information System (MIS) A Code of Ethics in place Annual review and independent financial audits Peer Review Annual Activity Report 	<p>Internal Control Governance and Ethics</p> <ul style="list-style-type: none"> Middle management’s ability to supervise Lack of performance measurement framework Lack of capacity to use the MIS 	<p>Internal Control Governance and Ethics</p> <ul style="list-style-type: none"> Take independent financial audit Stakeholders more activities of the annual activities of GAC 	<p>Internal Control Governance and Ethics</p> <ul style="list-style-type: none"> Delays in conducting audit/peer review due to unforeseen circumstances
<p>SAI Core Services</p> <ul style="list-style-type: none"> AFROSAI-E Regularity Audit Manual in compliance with the ISSAI 	<p>SAI Core Services</p> <ul style="list-style-type: none"> Inability to fully follow the manual by the auditors Delay to update audit manual Backlog of audit reports that has not been published Limited staff capacity Developing financial and performance audit functions 	<p>SAI Core Services</p> <ul style="list-style-type: none"> Increased GAC credibility through the production of quality audit reports 	<p>SAI Core Services</p> <ul style="list-style-type: none"> Loss of credibility from stakeholders as the result of the production of low quality audits Delayed response from the auditees on the issues raised in the reports Inadequate documentation from auditees

Strength	Weaknesses	Opportunity	Threats
Corporate Services <ul style="list-style-type: none"> Well established and equipped IT Department Functioning Administration Department 	Corporate Services <ul style="list-style-type: none"> Underutilization of IT resources Lack of off-site backup facility for MIS Infrastructure Archiving of audit documentation Lack of fire suppression system 	Corporate Services <ul style="list-style-type: none"> Timely production of audit reports Better utilization of human resource Better retrieval of records 	Corporate Services <ul style="list-style-type: none"> Failure to update the software and hardware due to lack of financial resources
HRM+ Professional Staff Development <ul style="list-style-type: none"> Staff with advanced education New HR Manual 	HRM-Professional and Development <ul style="list-style-type: none"> Limited skills for the audit (all staff) Experienced staff Resistance to change 	HRM-Professional and Development <ul style="list-style-type: none"> Donor support for certification 	HRM +Professional Staff Development <ul style="list-style-type: none"> Inadequate record keeping system
Communication and Stakeholders Management <ul style="list-style-type: none"> Good working relationship with Legislature (PAC) Good perception of GAC by the Citizen 	Communication and Stakeholders Management <ul style="list-style-type: none"> Lack of communication policy Inadequate capacity in communication Limited interaction with the media 	Communication and Stakeholders Management <ul style="list-style-type: none"> EU Search for common ground IDI stakeholders relation programme Explore social media, radio, TV etc. 	Communication and Stakeholders Management <ul style="list-style-type: none"> Hostile audit environment Backlog of report not deliberated by the PAC Misreporting of audit findings by media



Promoting Accountability of Public Resources



PROMOTING ACCOUNTABILITY OF PUBLIC RESOURCES

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