

# GENERAL AUDITING COMMISSION (GAC) LIBERIA



Promoting Accountability of Public Resources

# STRATEGIC PLAN (2021 - 2025)

JOURNEY OF TRANSFORMATION



Serving the people of Liberia  
by protecting public resources



## List of Abbreviations

Abbreviation	Description
AFROSAI-E	African Organization of English-speaking Supreme Audit Institutions
AG	Auditor General
CAG	Comptroller and Accountant General
CENTAL	Centre for Transparency and Accountability
COBIT	Control Objectives for Information and Related Technologies
GAC	General Auditing Commission
GDP	Gross Domestic Product
HR	Human Resources
IA	Internal Audit
IAA	Internal Audit Agency
ICBF	Institutional Capacity Building Framework
IT	Information Technology
ITIL	IT Infrastructure Library
LACC	Liberia Anti-Corruption Commission

Abbreviation	Description
LICPA	Liberia Institute of Certified Public Accountants
MFDP	Ministry of Finance and Development Planning
MFDP	Ministry of Finance and Development Planning
MOU	Memorandum of Understanding
NAO	National Authorizing Office
NASSCORP	National Social Security and Welfare Corporation
NIR	National Identification Registry
PAC	Public Accounts, Expenditure and Audit Committee
PEFA	Public Expenditure and Financial Accountability Report
PFM	Public Financial Management
QA	Quality Assurance
SOE	State Owned Enterprise
SOEs	State-owned Enterprises
UN	United Nations



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# Key Messages and Introduction

## Message from the Auditor General (1/2)



**Yusador S. Gaye**  
**Auditor General,**  
**Republic of Liberia**

I am pleased to present to you the third Strategic Plan (SP) of the General Auditing Commission (GAC) covering the period January 1, 2021 – December 31, 2025. This Strategy is the blueprint that will guide the Commission's operations over the next five years, and it is designed around five (5) thematic areas comprising five (5) strategic goals which build on the achievements of the last Strategic Plan.

As an institution, we strive to be a professional Supreme Audit Institution (SAI) that will deliver value-adding services to the Liberian people by carrying out independent audits of Government institutions. Our role is to help the Government improve accountability and transparency in the management of public resources in Liberia by providing assurance to the Citizens and the Legislature that public resources have been properly applied and to the benefit of the Liberian people. We further aim to assist the Public Accounts, Expenditure and Audit Committee (PAC) in its oversight role by providing timely audit reports so as to hold the Government accountable for its stewardship responsibilities over public finances. This Strategic Plan will therefore help us plan, organize and manage our operations to ensure achievement of these aspirations.

To be a professional SAI, the GAC aims to comply fully with the requirements of the INTOSAI standards, the International Standards for Supreme Audit Institutions (ISSAIs), and ensure that it is operationally and financially independent consistent with the provisions of the GAC Act of 2014. This Plan has set out some strategic imperatives through which these aspirations will be achieved.

Additionally, the Commission values its staff as its most important asset. To this effect, the Strategic Plan focuses on ensuring that the Commission develops its human capital through implementation of the Professionalization Strategy, talent management, staff retention, implementation of the performance management system and other human resources strategies aimed at strengthening the Commission's management capabilities. We believe that without a well-qualified and motivated staff, our efforts to transition the Commission to a professional SAI will not yield much. This transformation also entails changing the organizational culture in the context of underlying values which cannot easily be noticed but affect the behavior of employees in the Organization. This is important for an organization like ours which aspires to be among the best.

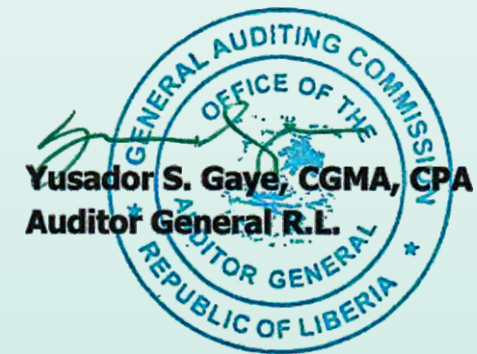


## Message from the Auditor General (2/2)

The Commission also recognizes the importance of leveraging on technology in order to improve efficiencies and deliver value added audit services to the Liberian people on a timely basis. To this effect, the Strategic Plan has identified strategic imperatives aimed at ensuring that the Commission enhances the use of ICT in its business operations.

To be successfully implemented, resources will be required and it is therefore imperative that when allocating resources, priorities will be identified within the Strategic Plan so that adequate resources are allocated. The implementation process will need to be closely monitored through an established monitoring and evaluation framework which has been developed and is part of this Strategic Plan.

Finally, I wish to thank all of our stakeholders who provided valuable information and other forms of support during the preparation of this Strategic Plan. I am specifically grateful to the European Union (EU) Delegation in Liberia that provided financial resources through the Long Term Technical Assistance (LTTA) to the GAC for the preparation of this Strategic Plan. I am also grateful to the World Bank Country Representative in Liberia for the moral support during the preparation process. We remain indebted to these stakeholders, and will be grateful for their support as we embark on implementing this Plan.



## Message from the Public Accounts, Expenditure and Audit Committee (PAC)



**Honorable Clarence G. Gahr**

Acting Chairperson of the Joint  
Public Accounts, Expenditure  
and Audit Committee (PAC)  
54<sup>th</sup> National Legislature

It is an honor for me to be given the opportunity to provide my thoughts on the five-year (2021 - 2025) Strategic Plan of the General Auditing Commission (GAC) of Liberia.

First, I personally would like to congratulate the Auditor General, Madam Yusador S. Gaye, and her team for exhibiting integrity, passion and professionalism in their work in the previous strategic planning horizon. The Committee commends the GAC for playing a pivotal role in assisting the Public Accounts, Expenditure and Audit Committee (PAC) in discharging its duty to ensure accountability in the use of public resources for the benefit of Liberians. GAC, indeed, plays a pivotal role in holding Government and appointees of Government accountable for their stewardship of public and development partners' funds. In addition, GAC provides assurance around transparency of Government's operations. We, as a Committee, agree that together with the GAC, can do more to provide assurance to the citizens of Liberia on how public monies have been spent; and that Government officials who violate the laws or abuse public trust and taxpayer funds will face the full rigors of the law.

As a Committee, we expect that the GAC's new Strategic Plan will be fully implemented in order for the GAC to execute its mandate effectively. To this end, there are a number imperatives. First, is operationalization of the financial independence for the GAC. This means GAC should be, with the support of the Legislature, the Executive and donor community, well-resourced financially to execute its mandate effectively. Second, is the capacity building and professional development of the audit staff and strategies to retain the best staff in the service of our nation. Third, GAC must continue with its stakeholder efforts and public education on its operations. Finally, I am glad to see the inclusion of Key Performance Indicators (KPIs) to measure the implementation of the Strategic Plan. Execution of the Plan is important.

I humbly entreat all stakeholders, including citizens of Liberia, Government, Civil Society Organizations (CSOs) and the private sector, and development partners to support the Auditor General and the GAC to succeed. COVID-19 has taught us that technology and digitalization is our way of the future. This is one area I will appeal to the donor community and Government to immediately assist the GAC to achieve the digitalization of its operations. Funding for this initiative in the strategy will be critical in addition to human capital development.

We, as a Committee, are excited about the GAC's next five-year Strategic Plan and look forward to the successful implementation of the Plan so that the GAC can become a stronger, effective and efficient organization.



## Introduction and Background

### Historical Background of GAC

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 money. 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.

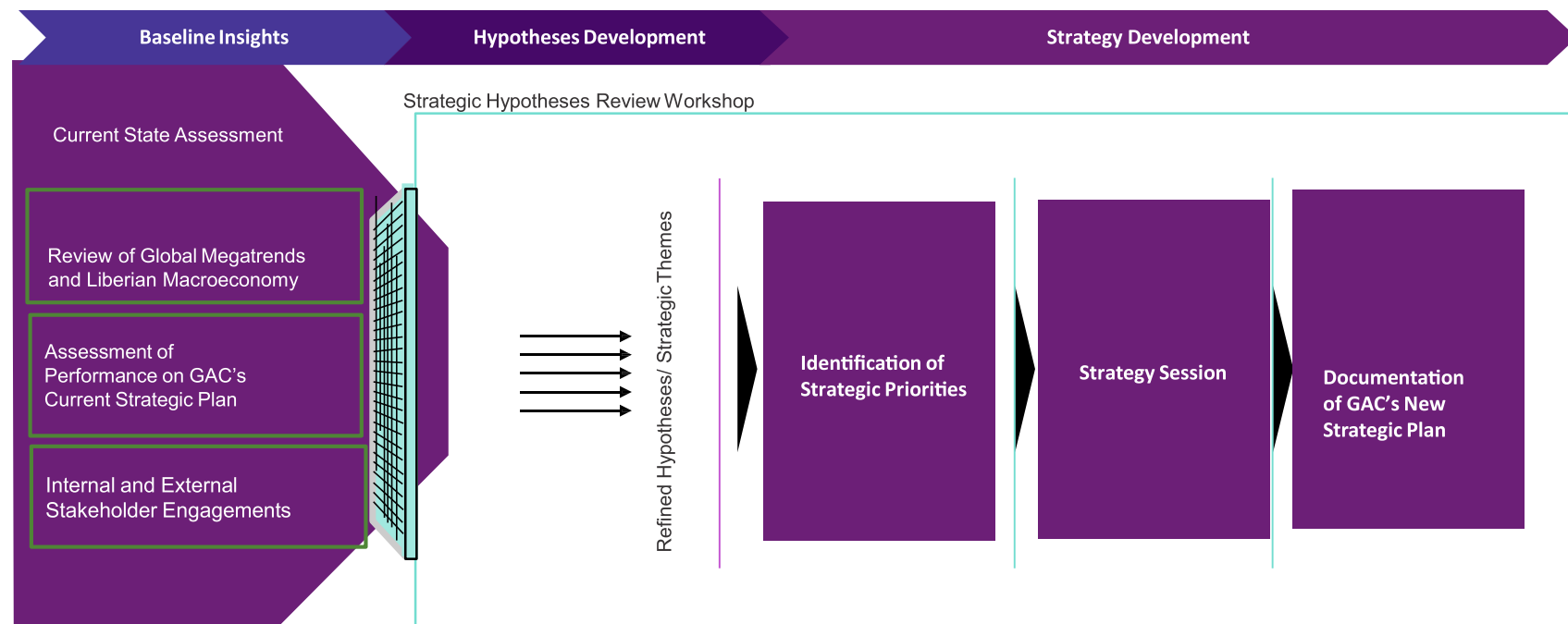
The 2014 GAC Act, however, enables the Commission to be fully compliant with those declarations. For compliance to be fully achieved, however, the Act needs to be implemented in full and all of its provisions observed. The GAC as a Supreme Audit Institution (SAI) has a legislative duty of overseeing the country's public expenditure. The Commission plays a crucial role in the country's accountability chain.



# Background to the Strategic Plan

With the current strategy ending in December 2020, it was expedient for the GAC to draw up a new strategic plan for the next five years (2021-2025).

In the formulation of the new strategic plan for the GAC, an iterative approach that engaged various units and departments as well as internal and external stakeholders was adopted to ensure that the new strategic plan is inclusive and clearly defines the collective aspirations of the various stakeholders of the GAC. A review of performance on the previous (2016 - 2020) strategic plan and other performance reports were considered to ensure continuity between the previous strategy and the new one. In this new strategy, an implementation roadmap has been defined with clear key performance indicators (KPI) to be measured as well as the financial forecast for key initiatives. Below is the diagrammatic representation of the approach adopted in the development of the 2021-2025 Strategic Plan.





## Approach to GAC's Strategic Plan Formulation

In formulating the GAC's 2021- 2025 Strategic Plan, stakeholders were engaged to obtain a holistic view of where the GAC was and where the Organization needs to be in the next 5 years. A number of documentations including peer review reports were also considered.

<p><b>Key Project Actions</b></p>	<ul style="list-style-type: none"> <li>▪ Review of current strategy (2016-2020)</li> <li>▪ Engagement with key internal stakeholders</li> <li>▪ Engagement with key external stakeholders</li> <li>▪ Internal employee survey</li> <li>▪ External questionnaires</li> </ul>	<p><b>Key Documents Reviewed</b></p>	<ul style="list-style-type: none"> <li>▪ Institutional Capacity Building Framework (ICBF)</li> <li>▪ Auditor General's Annual Reports</li> <li>▪ 2016 Public Expenditure and Financial Accountability Report (PEFA)</li> <li>▪ Performance Reports</li> <li>▪ INTOSAI Standards</li> <li>▪ Operational Plans</li> <li>▪ Current GAC Strategic Plan</li> </ul>
<p><b>Internal Stakeholders</b></p>	<ul style="list-style-type: none"> <li>▪ Auditor General</li> <li>▪ Team Leader, LTTA to the GAC</li> <li>▪ Core Team: Head of Strategy, Head of HR, Head of Audit, Head of IT</li> <li>▪ Representatives from the Communications Unit</li> <li>▪ Representatives from the HR Unit</li> <li>▪ Representatives from the Audit Department</li> <li>▪ Representatives from the Finance Unit</li> <li>▪ Representatives from the IT Unit</li> </ul>	<p><b>External Stakeholders and Insights</b></p>	<p><b>Those Engaged:</b></p> <ul style="list-style-type: none"> <li>▪ Liberia Anti-Corruption Commission (LACC)</li> <li>▪ Ministry of Finance and Development Planning (MFDP)</li> <li>▪ National Social Security and Welfare Corporation (NASSCORP)</li> <li>▪ National Identification Registry (NIR)</li> <li>▪ Accountability Lab</li> <li>▪ Center for Transparency and Accountability (CENTAL)</li> <li>▪ World Bank</li> <li>▪ Internal Audit Agency (IAA)</li> <li>▪ PAC Secretariat</li> <li>▪ National Authorizing Office (NAO)</li> <li>▪ African Organization of English-speaking Supreme Audit Institutions (AFROSAI-E)</li> </ul>



# GAC Vision, Mission and Core Values



## GAC Vision, Mission and Core Values

The GAC has, in the formulation of this strategic plan, reviewed and revalidated its Mission, Vision and Core Values as indicated below. These are critical to guiding the Leadership, GAC employee and the GAC's stakeholders.

### 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

### GAC Core Values

#### Integrity

We are honest and have strong moral principles

#### Transparency

We will do our work with no malice and be truthful to all stakeholders

#### Independence


We will always demonstrate freedom from influence in appearance and deed

#### Professionalism

We will hold high the ethics expected of an SAI and the qualities of trained and skilled people

#### Diversity

We are inclusive and respect individual differences



# Review of GAC's Current State and Previous Strategic Plan (2016 - 2021)

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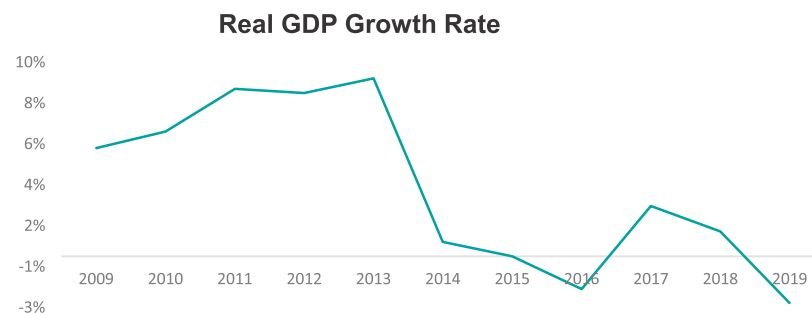
## GAC's Current State

# Liberian Economy: Review

Liberia’s economy has been contracting since 2017. The West African Nation was plunged into an economic recession between 2014 and 2016 due to a fall in private investment and capital flight caused by the Ebola Virus Disease (EVD). In more recent times, the Country has experienced low foreign exchange inflows leading to the depreciation of the Liberian dollar. In 2019, the economy contracted due to subdued performance in the secondary and tertiary sectors.

Currently, the economy is heavily dependent on the primary sector largely underpinned by the commercial production of rubber.

The GAC Strategic Plan is being developed at the time when the global economy has been rocked by the onslaught of the Coronavirus pandemic disrupting global supply chains. Global output in 2020 has been negatively affected with uncertainty surrounding the recovery of many countries including Liberia. Servicing of debt is highly likely to be impacted due to the negative impact of the pandemic on economic activity and hence revenue generation.








Source (Graph): The World Bank

Source: Afdb: Liberia Economic Outlook, Central Bank of Liberia Annual Report

Key Economic Indicators of Liberia	Dec 2019
Rubber Production (Thousand Metric Tons)	66
Rubber Prices (\$/kg)	1.65
Cocoa Production (Thousand Metric Tons)	11
Cocoa Prices (\$/kg)	2.30
Real GDP Growth Rate	(1.4%)
Fiscal Deficit (% of GDP)	6.1%
End Period Inflation Rate	27.5%
Exchange Rate (LD/US Average)	187.9
Monetary Policy Rate	30%



# Megatrends Impacting Governments

	Trends	Implications
 <b>COVID-19 Pandemic</b>	<p>Global economy has been rocked by the onslaught of the Coronavirus pandemic disrupting global supply chains.</p>	<ul style="list-style-type: none"> <li>Global output in 2020 has been negatively affected with uncertainty surrounding the recovery of many countries including Liberia. Servicing of debt is highly likely to be impacted due to the negative impact of the pandemic on economic activity and hence revenue generation.</li> </ul>
 <b>Demographics</b>	<p>Global population is expected to increase by 2 billion in the next 30 years with more than half of this growth expected in Africa. The proportion of elderly people is growing across the world while Africa's population remains relatively young.</p>	<ul style="list-style-type: none"> <li>With more than half of Liberia's population below 20, the Country stands to benefit from a higher proportion of economically active people compared to dependents. Government needs to invest in education and health and develop strategies to address youth employment.</li> </ul>
 <b>Urbanization</b>	<p>9 out of 10 future megacities (exceeding 10 million people) are expected in the developing world. More than 50% of Liberia's population resides in urban areas. In the West African sub region, there are about 26 cities with more than 1 million inhabitants.</p>	<ul style="list-style-type: none"> <li>There will be greater demand for infrastructural development to meet rising urbanization. It is important that GAC is well positioned to ensure Liberians get value for money as resources are constrained. Thus, ensuring efficiency is highly critical.</li> </ul>
 <b>Climate Change</b>	<p>Climate change has become costly to governments with an increase in occurrence of disasters and displaced livelihoods. Carbon emissions are also impacting the environment negatively.</p>	<ul style="list-style-type: none"> <li>The government needs to pay attention to the country's dependence on the extractive industry. Adoption of irrigation systems will reduce dependence on rain for agriculture. While energy is critical for development, it is important that Liberia adopts eco-friendly energy sources.</li> </ul>
 <b>Technology</b>	<p>The need for technology is more pronounced because of the pandemic. Technology provides immense opportunities particularly in the area of audit to drive operations.</p>	<ul style="list-style-type: none"> <li>Governments are now compared to any other service provider with heightened expectations of customer experience. GAC should take advantage of technology to get closer to the people. The Commission should adopt technological tools to enable it carry on with audits during the pandemic.</li> </ul>

## GAC's Achievements

GAC has scored some major successes in the last five (5) years in spite of challenges (both internal and external). Some of the successes are itemized below. These were made possible by staff of GAC as well with support from our key stakeholders and donors.



## GAC has Faced Funding Constraints in the Last Five Years

The lack of sufficient funding has been a major constraint on the operations of the GAC. Funding to GAC, especially from Government sources, has been dwindling over the years. Year on year, the gap between GAC's requested funds and what is allocated and disbursed to GAC continues to be significant.



GAC received 95% less what was requested for 2019-2020 operations

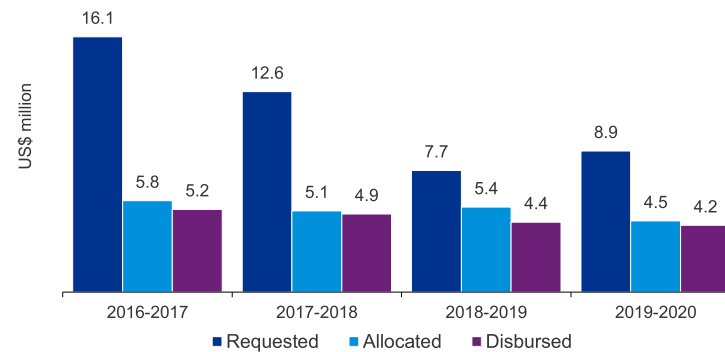


The trend has been consistent during the period under review.

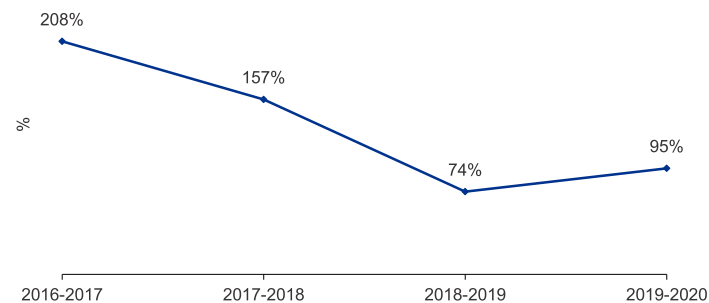


Disbursements tend to be lower than amount allocated to GAC

GAC's funding constraints



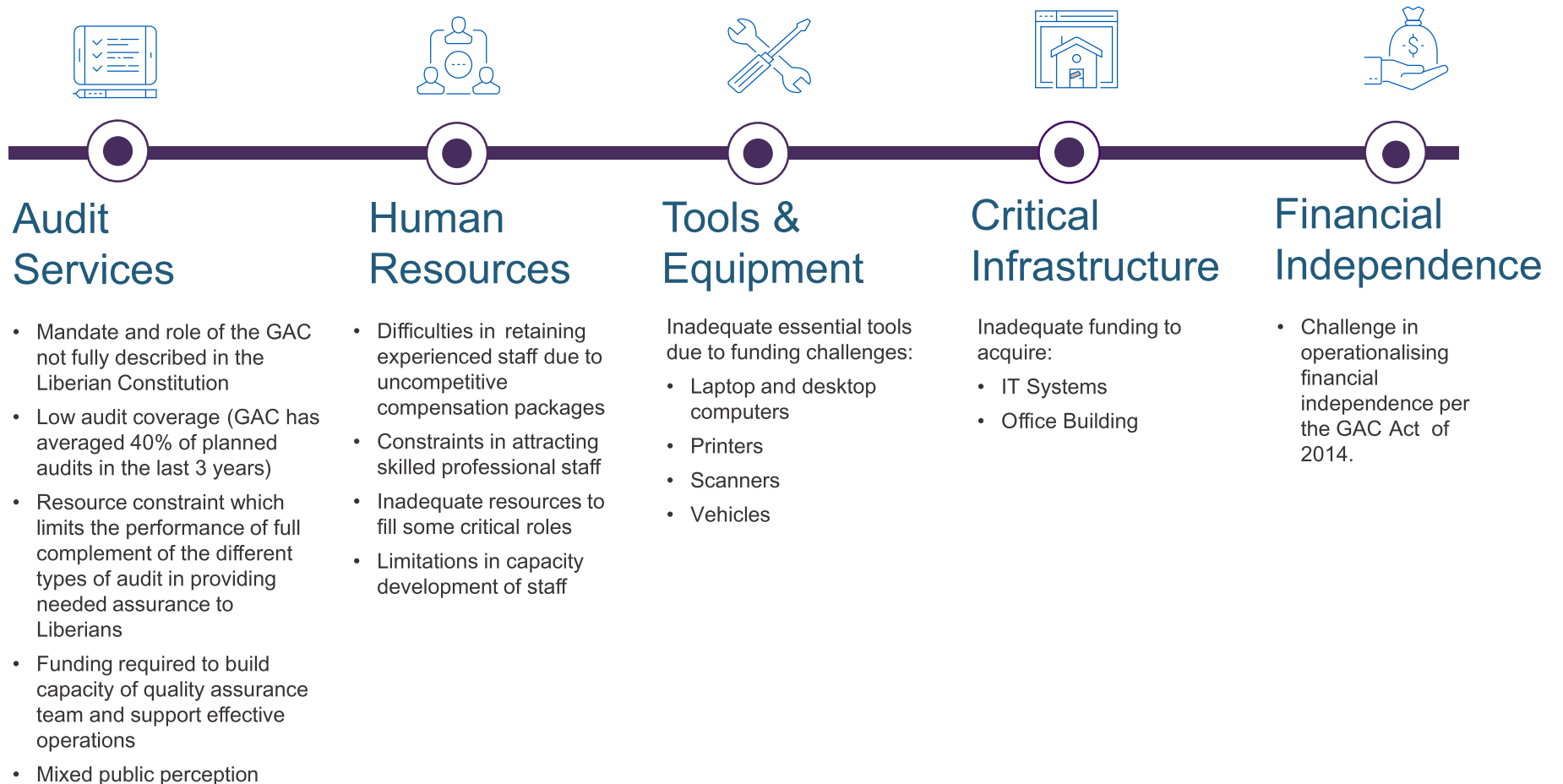
Annual funding deficit



- Government of Liberia remains the main sponsor of the operations of GAC
- Over the last 5 years, funding from the Government has decreased
- Additionally, the deficit between fund request and amounts disbursed for GAC's operations has been significant year-on-year.
- Over the review period, fund provided covers mostly wages and salaries, with little for audit and other activities

## Summary of GAC's Key Challenges

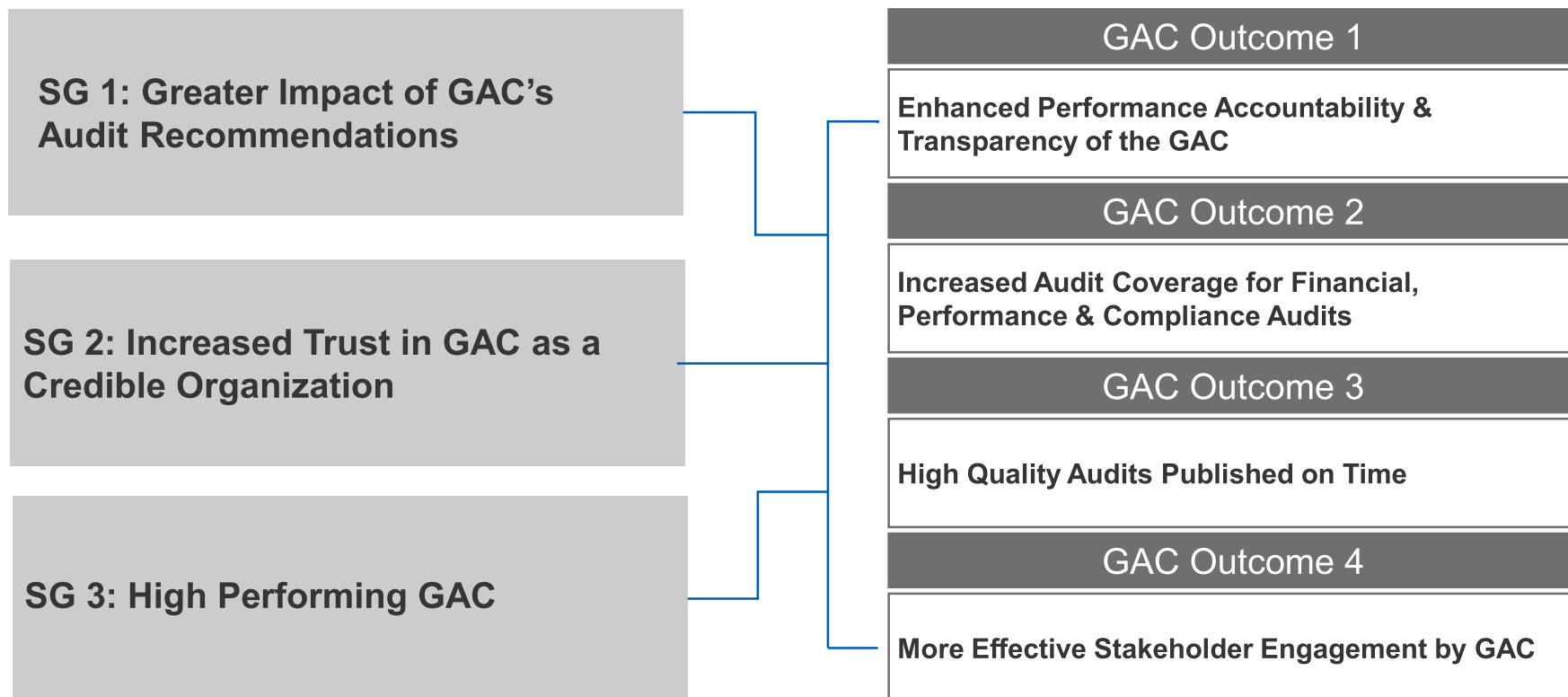
GAC has also experienced some challenges as well in the last 5 years. Some of these challenges are summarized below below.



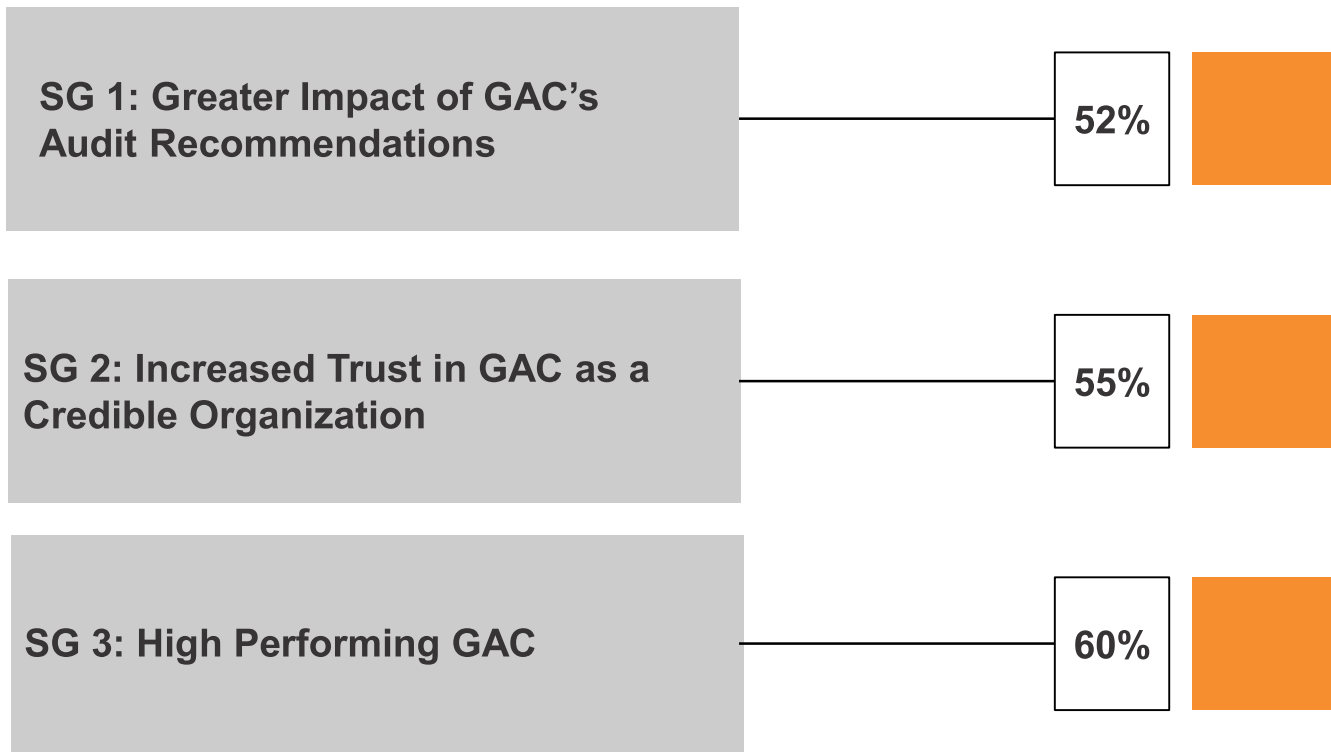


# Review of 2016 - 2020 Strategic Plan

## The 2016 – 2020 GAC Strategy Focused on Three (3) Strategic Goals and Four (4) Outcomes



## Summary of Performance



- Over the previous strategy period GAC has invested considerable efforts at achieving its goals.
- However, from the scores attained, there is more room for improvement on this journey
- In evaluating performance, we assigned performance indicators to imperatives drawn out of each goal, then assessed performance on that basis.

# GAC Capacity – The Capacity GAC Needs to Achieve its Goals

## Capacity Initiatives

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

## Level of Achievement

 Needs Improvement

 Needs Improvement

 Needs Improvement

 Needs Improvement

 Needs Improvement

 Needs Improvement

 Needs Improvement

- From GAC's previous strategy, GAC also identified capacity initiatives or strategic enablers to support efforts in achieving strategic goals
- In our assessment of level of completion of these enablers, we observed that work has commenced on all initiatives, with good progress being attained in some cases.
- However, there was still the need for additional effort towards these project to enable GAC realize its full potential.



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## Strategic Goals (2021 – 2025)



## What has Informed our Strategic Goals for 2021-2025

Having critically assessed our performance on the previous strategic document, engaged a vast number of our internal and external stakeholders and reviewed peer reports, we have identified specific areas that need transformation. There is commitment on the part of all stakeholders to see a transformed GAC. Below are thematic areas identified that assisted us in the formulation of our new strategic plan.

Through our discussions, stakeholder engagement and review of our performance, it is evident that ...

- 1 The GAC seeks to operationalize financial independence and enhance operational independence.
  - Major source of funding is from government with limited opportunities to be self sufficient
  - Audit coverage largely depends on financial autonomy
- 2 The GAC desires to further enhance stakeholder engagements and improve its public image
  - GAC has made efforts through stakeholder engagements to project a more positive image in the public
  - More engagement is required
- 3 The GAC wants to ensure that audit recommendations are implemented to a large extent
  - Lack of implementation of recommendations by auditees
  - Backlogged audits
- 4 The GAC seeks to improve the wellbeing and professional development of staff
  - Limited number of professional staff
  - Limited funds to improve employee welfare
- 5 The GAC seeks to incorporate the independence and mandate of the Auditor General in the Constitution
  - Include the appointment, tenure and removal of the AG in Liberia's constitution

# GAC Strategic Goals for 2021 to 2025

## Overall Outcome

To achieve an ICBF score of 3.5 in the next five years

### GAC's Strategic Goals (2021-2025)



#### To Attain Audit Transformation

Increase audit coverage by 80% and achieve 20% professional staff in audit.  
Fully incorporate the GAC mandate in the Liberian Constitution



#### Operationalize Financial Independence

Innovatively source for alternative funding and leverage relationships to fully access statutory funds



#### Enhance Communication and Stakeholder Engagement

Educate Liberians on GAC's mandate and be the voice of professionalism



#### Leverage IT & Digital

Digitalize 85% of GAC operations to achieve efficiency through technology



#### To Acquire HR Transformation and Physical Infrastructure Development

Achieve a competent and motivated workforce, trusted by all stakeholders  
Construction of the GAC office block

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## Strategic Plan (Goals)

## Goal 1- Audit Transformation (1/2)



**Outcome:** Increase Audit Coverage to 80% and Achieve 20% Professional Staff in Audit by 2025

### Objectives

- 1 Implement a Robust Follow-up Mechanism**

A major objective of performing audits is for recommendations to be implemented by auditee organizations. It is therefore critical that GAC puts a system in place to follow up on auditees and ensure that recommendations are fully implemented. This will improve the efficiency of the Commission in subsequent audits and ensure better accountability.
- 2 Implement Training Outcome**

The objective of this imperative is to ensure greater efficiency in GAC's operations. GAC seeks to put systems in place to provide auditors with needed training in response to their work on the field.
- 3 Strengthen the Quality Assurance(QA) Function**

The newly formed QA Function needs to be strengthened in order to oversee the quality of audits performed. Part of this strengthening includes consistent training and where necessary building partnerships to gain knowledge.

## Audit Transformation (2/2)

### Objectives

- 4 Upskill Third Parties and Auditees**

While it is important to build capacity internally, GAC interacts with stakeholders in performing its duty. It has become important to also build the capacity of third parties, especially auditees to facilitate the implementation of recommendations and also provide the needed understanding of the relevant regulatory frameworks.
- 5 Operationalize Outsourcing Policy**

GAC is mandated to audit all government agencies in Liberia. However, due to resource constraints, GAC is unable to do this annually. Operationalizing the outsourcing policy will enable the Commission to increase audit coverage and hence achieve its objective of ensuring transparency and accountability.
- 6 Build Capacity of Auditors and Ensure Adequate Resourcing**

There is the need to place emphasis on the technical abilities of auditors in order to gain confidence in our output both from auditees and the Liberian public. It is also imperative that the needed resources are provided to enable GAC to increase audit coverage.
- 7 Develop an Audit Strategy**

The core duty of the GAC is to audit. Considering that the audit universe is large with the requirement to audit certain government operations such as IFMIS and Public Debt on an annual basis, the GAC needs to develop an audit strategy to ensure adequate audit coverage over the five-year strategic planning horizon. The audit strategy will ensure focus on the most risky government operations.
- 8. Enhancing Independence** The Auditor General's appointment, tenure and removal incorporated in the Constitution in line with United Nations (UN) Resolution A/66/209 and INTOSAI standards.



## Audit Transformation (1/4)

S/N	Objectives	Key Initiatives	Due Date	Responsibility
1	Implement a Robust Follow-up Mechanism	Develop a database of auditees and their respective recommendations in order to track implementation	June 2021	<ul style="list-style-type: none"> <li>Head of IT</li> <li>Deputy AG (Audit Service)</li> </ul>
		Review and implement the current follow-up strategy for auditees	Mar 2021	<ul style="list-style-type: none"> <li>Deputy AG (Audit Service)</li> </ul>
		Set up an Audit Validation Unit that focuses on following up on audit recommendations and implementing the follow up strategy	Feb 2021	<ul style="list-style-type: none"> <li>AG</li> </ul>
		Agree timelines with auditees to implement audit recommendations as part of exit meetings	Per project basis	<ul style="list-style-type: none"> <li>AG</li> </ul>
		Prepare a report on outstanding recommendations for submission to PAC	Dec 2021 (Annually)	<ul style="list-style-type: none"> <li>AG</li> </ul>
2	Implementation of audit training outcomes	Perform needs assessment to inform training required after each audit engagement	June 2021 (Annually)	<ul style="list-style-type: none"> <li>Head of Training, HR</li> </ul>
		Reorganize auditors into subject matter areas to ensure increased efficiency	June 2021	<ul style="list-style-type: none"> <li>Deputy AG (Audit Service), HR</li> </ul>
		Designate audit training liaison to work with HR	Mar 2021	<ul style="list-style-type: none"> <li>Head, HR</li> <li>Deputy AG (Audit Service)</li> </ul>
		Develop training content per each specific subject matter area	Ongoing	<ul style="list-style-type: none"> <li>Head of Training, HR</li> </ul>
		Carry out a client satisfaction survey for auditees that focuses on the competency of auditors	Jan 2021	<ul style="list-style-type: none"> <li>Deputy AG (Audit Service)</li> </ul>



## Audit Transformation (2/4)

S/N	Objectives	Key Initiatives	Due Date	Responsibility
3	Strengthen the QA Function	Develop and implement a training strategy for QA staff in order to build capacity	Mar 2021	• Head, QA
		Recruit personnel into the QA Unit	June 2022	• Head, HR
		Apply to be a member of a quality assurance support network	Dec 2021	• Head, QA
4	Auditees Capacity Building	Collate all challenges encountered with auditees to inform training content	June 2021 (Bi-annually)	• Snr Audit Manager
		Collaborate with integrity institutions and Comptroller and Accountant General (CAG), MFDP, etc. to orient new appointees in state institutions to improve their understanding of PFM laws, various regulatory frameworks etc.	June 2021 (Bi-annually)	• Head, Strategic Planning • Head, Comm. • Deputy AG, Audit
		Leverage stakeholder workshops to train staff of state institutions on the audit process	July 2021 (Annually)	• Head, Communication
		Develop e-learning and e-audit manuals to train and support auditees at a fee	July 2024	• Deputy AG, Audit
5	Operationalize Outsourcing Policy	Develop a merit based framework to score private audit firms that qualify to perform outsourced audits. The focus is to ensure coverage and generate income for GAC	Sep 2022	• Deputy AG, Audit
		Develop guidelines for the various types of audits to be performed by private audit firms	Dec 2023	• AG
		Conduct workshops for private firms on the AG guidelines to be followed in audit to be conducted by private firms	July 2024	• AG
		Outsource the performance of audits to selected private audit firms	Mar 2025	• AG





## Audit Transformation (3/4)

S/N	Imperatives	Key Initiatives	Due Date	Responsibility
6	Build capacity of auditors and ensure adequate resources	Identify institutions that can be jointly audited with private audit firms	June 2021	• AG
		Perform joint audits with private audit firms to build capacity and transfer skills/technology and achieve greater audit coverage	June 2022 Annually	
		Initiate MOUs with other SAIs to perform audit engagements to build capacity and transfer skills/technology and achieve greater audit coverage	Ongoing (more frequently)	• AG
		Set up a secondment program for auditors in collaboration with other SAIs in the sub-region to enhance knowledge transfer/ Initiate MOUs with SAIs	July 2021 (Bi-annually)	• AG
		Participate in AFROSAI-E audit software training	Jan 2021	• Deputy AG, Audit
		Initiate the implementation of the AFROSAI-E audit software across GAC	Dec 2023	
		Provide regular training on the use of audit software and other relevant tools e.g.: Microsoft Excel	July 2021	
		Launch an audit training school within the GAC to lead the development of auditors in Liberia	Jan 2025	• Deputy AG, Audit
		Collaborate with the Liberia Institute of Certified Public Accountants (LICPA) to train accountants in the audit training school	Jan 2025	

## Audit Transformation (4/4)

S/N	Objectives	Key Initiatives	Due Date	Responsibility
6	Build capacity of auditors and ensure adequate resources	Secure sponsorship and scholarship programs from donor community, to cover exam fees for auditors and recruitment to ensure the achievement of 20 % certification of audit staff	June 2021 (Annually)	<ul style="list-style-type: none"> <li>AG</li> </ul>
		Secure funding for logistics (e.g.: portable scanner, laptops, etc.) and transportation to auditee locations	Jan 2021 (Project basis)	<ul style="list-style-type: none"> <li>Head, Finance</li> <li>Deputy AG (Audit Service)</li> </ul>
		Liaise with the finance team to procure laptops for each auditor	June 2025 (Annually)	<ul style="list-style-type: none"> <li>Head, Finance</li> <li>Head, IT</li> </ul>
7	Develop an audit strategy	Develop an audit strategy that will include all the types of audit, financial, compliance and performance audits. The strategy should also leverage the use of IT to ensure efficiencies.	June 2021	<ul style="list-style-type: none"> <li>DAG (Audits)</li> </ul>



**Audit Transformation**

# Monitoring and Evaluation- Key Performance Indicators (1/4)

Indicator	Description	Baseline (2019)	2021	2022	2023	2024	2025
Percentage of annual audit coverage	Number of audits performed as a % of the total audit universe	48%	55%	60%	62%	70%	80%
Number of qualified auditors in the GAC disaggregated in gender	Total number of qualified auditors per year in the GAC	9	11	13	18	25	30
Number of newly qualified male auditors annually	Number of newly qualified male auditors per year	0	1	1	4	5	4
Number of newly qualified female auditors annually	Number of newly qualified female auditors per year	0	1	1	1	2	1
Number of qualified male auditor recruited on an annual basis	Number of qualified male auditor recruited per year	0	1	1	2	2	2
Number of qualified female auditor recruited on an annual basis	Number of qualified female auditor recruited per year	0	1	1	1	1	0



**Audit Transformation**

## Monitoring and Evaluation - Key Performance Indicators (2/4)

Indicator	Description	Baseline (2019)	2021	2022	2023	2024	2025
Percentage of national budget audited annually	The proportion of audited funds as a % of the annual national budget.	75%	80%	85%	86%	90%	95%
Annual percentage of recommendations implemented	The number of audit recommendations implemented as a % of the total audit recommendations made per year.	10%	15%	20%	25%	30%	35%
Annual percentage of staff with dedicated laptops	The number of audit staff with laptops as a % of the total number of GAC audit staff.	30%	65%	75%	85%	95%	100%
Annual stakeholder (auditees) satisfaction ratings	Number of auditees satisfied with the performance levels of the GAC as a % of the total number of auditees surveyed.	88%	90%	92%	96%	98%	100%
Number of participants that attend workshops on the various regulatory framework annually disaggregated in gender	Workshops held to educate third party staff on relevant regulatory frameworks, etc.	128	130	135	140	145	150



**Audit Transformation**

# Monitoring and Evaluation\_Key Performance Indicators (3/4)

Indicator	Description	Baseline (2019)	2021	2022	2023	2024	2025
Number of audits performed jointly with other SAIs annually	MOUs signed with other SAIs to perform joint audits	2	3	3	3	3	3
Number of secondment opportunities organised annually	MOUs signed with other SAIs for secondment of GAC staff	1	1	1	1	1	1
Percentage of joint audits performed with private firms annually	Number of Joint audits performed with private audit firms as a % of the total number of audits outsourced.	2	2	2	2	3	3
Percentage of audits outsourced to private audit firms annually.	Number of audits outsourced to private audit firms as a % of the total audit universe.	0	0	2	2	3	4
Annual AFROSAI - E ICBF rating on Audit Standards and Methodology Domain to improve audit quality	Level of compliance of Financial, Compliance and Performance Audits with ISSAIs determined through the annual self - assessment of the ICBF.	2.8	2.9	3.0	3.1	3.2	3.5
Number of quality reviews performed annually	This relates to the number of audit files that will be reviewed by the QA team out of the total number of audits done annually	6	25	45	65	70	70



**Audit Transformation**

## Monitoring and Evaluation\_Key Performance Indicators (4/4)

Indicator	Description	Baseline (2019)	2021	2022	2023	2024	2025
Number of staff on the QA team	This relates to the number of staff that will be deployed in the QA unit	4	4	6	6	6	6
Number of training performed annually for QA team	This relates to the training that will be provided to the QA team either locally or through AFROSAI-E and other partners	1	1	3	3	3	3
Time to perform a review (days)	This relates to the time it will take to review one audit file by the each QA team member.	2	2	1	1	1	1
Audit strategy developed	This relates to the audit strategy for all types of audits for a five-year period	0	1	0	0	0	0



## Goal 2 – Operationalize financial independence



**Outcome:** GAC's financial independence fully operationalized.

Funds innovatively sourced from alternative sources and relationships to fully access statutory funds leveraged

### Imperatives

**1 Leverage Relationships with the Legislature to Increase Statutory Funding**

Government is the key sustainable funding partner for GAC, and the funding received from this source supports the drive for transparency and accountability within public institutions and the Country as a whole. The object of this initiative is to maximize relationships within Liberia's budgeting process to secure additional funding required for each year's operations.

**2 Partner Developmental/ Donor Partners in Funding Activities**

GAC has enjoyed the strategic support from donor and developmental partners over the years. In order to achieve expected and strategic goals in this plan, GAC will proactively explore all the support available from donors. Support required from GAC's international partners will include leveraging their influence over Government to increase the funding to GAC as well direct support form donors to GAC - financial, technical and infrastructure.

**3 Engagements with SOEs**

GAC will seek to improve relations and sensitisation to enhance compliance of State-owned Enterprises (SOEs) in Liberia's to PFM requirements. Specifically, the goal is to improve SOEs' appreciation for audit. This will be partly financed from audit fees generated from the SOEs and or support from donor partners.



## Operationalize financial independence

S/N	Imperatives	Key Initiatives	Due Date	Responsibility
1	Leverage Relationships in the Legislature	Enhance relationship with PAC in Parliament to support request for additional funding. Continuously cultivate and engage MFDP to ensure approved budgets for GAC are released.	From 2021 budget cycle	<ul style="list-style-type: none"> <li>AG</li> <li>Deputy AG, Admin</li> <li>Director, Administration</li> <li>Budget and Finance Units</li> </ul>
2	Partner Developmental/ Donor Partners in Funding Activities	<p>GAC to adopt a comprehensive and proactive approach in scanning for funding opportunities and positioning the Institution appropriately</p> <ul style="list-style-type: none"> <li>Leverage GAC's relationship with donor community to exert pressure on Government in funding core audit activities of the Commission in the interest of Liberians</li> <li>GAC to source funding for workshops for heads of public institutions to deepen understanding of PFM.</li> </ul>	Jan – Dec 2021	<ul style="list-style-type: none"> <li>AG</li> <li>Deputy AG, Admin</li> <li>Project Unit / Director Admin</li> </ul>
3	Engagements with SOEs	<p>Drive 100% audit coverage of fee paying SOEs</p> <ul style="list-style-type: none"> <li>Map all SOEs in Liberia based on ability to pay and work with MFDP and PAC to ensure that reimbursable audit cost payable to GAC are directly allocated to GAC to support its operations</li> </ul>	Jan – Dec 2021	<ul style="list-style-type: none"> <li>AG</li> <li>Deputy AG</li> <li>Snr Manager in Audit</li> </ul>



Operationalise financial independence

## Monitoring and Evaluation - Key Performance Indicators (1/2)

Indicator	Description	Baseline (2019)	2021	2022	2023	2024	2025
Percentage Increase in funding annually	Percentage increase in annual funding Percentage increase in funding from GOL (e.g.: Audit)	-17%	11%	20%	8%	12%	15%
Percentage of Additional Funding Raised Annually	Additional funding raised from each of the two sources identified: - Donor Partners - SOEs	22%	21%	36%	26%	21%	35%
Audit Coverage of SOEs	Audit costs secured from SOEs audit and workshops on PFM	0%	10%	15%	25%	30%	35%



## Goal 3 - Enhanced Communication & Stakeholder Engagement



**Outcome:** Liberians sensitized on GAC's mandate and the GAC becomes the voice of professionalism

### Imperatives

**1 Leverage Technology in Communication and Stakeholder Engagements**

GAC has established engagements with its key stakeholders. However, engagements with these stakeholders could be improved with technology. This initiative will enable the GAC educate the ordinary citizens of Liberia on its mandate more effectively and efficiently and at low cost.

**2 Enhanced Collaboration with Key Stakeholders**

The GAC seeks to focus more on stakeholder engagements through “Collaborative Service Delivery Model” which essentially looks at how the GAC can achieve its outcomes in collaboration with stakeholders.

**3 Build an Effective Communications Team**

GAC seeks to build an effective Communications Team through collaborative workshops and experience sharing sessions with other SAIs, and a robust communications and stakeholder management plan which details key outcomes of the Communications Function

## Enhanced Communication & Stakeholder Engagement (1/2)

S/N	Imperatives	Key Initiatives	Due Date	Responsibility
1	Leverage Technology in Communication and Stakeholder Engagements	Launch Citizens Eye and GAC App	July 2022	<ul style="list-style-type: none"> <li>Head, Communications</li> <li>Head, IT</li> </ul>
		Enhance GAC website and leverage social media channel to create more engagement with citizens	Dec 2022	
		Sensitize the public on the GAC's mandate through digital channels (social media, SMS, jingles) and informal media channels (townhall meetings, school engagements)	Jan 2021 – Dec 2025	
		Leverage Media and CSOs platforms (e.g. joint events) to educate citizens on GAC's mandate in safeguarding resources	Dec 2023	
		Create the "citizens version" of audit reports leveraging infographics to better engage and be understood by the ordinary Liberians	Dec 2023	
2	Enhance collaboration with key stakeholders	Roll-out GAC magazines to external stakeholders	Mar 2021 (Annually)	<ul style="list-style-type: none"> <li>Head, Communications</li> </ul>
		Enhance internal communication through newsletters, intranet and meetings to keep staff informed of GAC activities	Mar 2021 (Ongoing)	<ul style="list-style-type: none"> <li>Head, Communications</li> </ul>
		Conduct annual stakeholder survey to measure the impact the GAC is making (impact tracker of outcomes of engagements with stakeholders)	Mar 2021 (Annually)	<ul style="list-style-type: none"> <li>Head, Communications</li> </ul>



## Enhanced Communication & Stakeholder Engagement (2/2)

S/N	Imperatives	Key Initiatives	Due Date	Responsibility
3	Build an Effective Communications Team	Further strengthen the capacity and skills of the Communication Team	Mar 2021 (Annually)	<ul style="list-style-type: none"><li>• Head, Communications</li><li>• Head, HR (Training Unit)</li></ul>
		Report outcomes of GAC's communication strategy in the annual performance report	Dec 2021 (Annually)	<ul style="list-style-type: none"><li>• Deputy AG, Administration</li><li>• Head, Communications</li></ul>



Enhanced Communication & Stakeholder Engagement

## Monitoring and Evaluation - Key Performance Indicators (1/2)

Indicator	Description	Baseline (2019)	2021	2022	2023	2024	2025
Number of issues reported on the Citizen Eye App and GAC App annually	Public concerns to be addressed via this platform	0	0	5	15	20	25
Number of Citizen Eye App and GAC App downloads annually	Expected download by the public on interested issues	0	0	50	70	80	90
Number of website clicks/views annually	Capture of numbered visitations by the public on the GAC website	0	15,000	17,000	18,000	20,000	22,000
Number of social media platforms the GAC has presence on annually	The presence of the GAC on social media platforms accessible to the public	1	1	2	5	5	5
Number of followers on social media annually	Public/ citizens subscribed to or visit the GAC social media platforms	500	1000	1500	3000	4000	5000
Frequency of social media content updates annually	The regular update of contents loaded to the GAC's social media platforms	50	50	50	60	70	80



Enhanced Communication & Stakeholder Engagement

## Monitoring and Evaluation\_ Key Performance Indicators (2/2)

Indicator	Description	Baseline (2019)	2021	2022	2023	2024	2025
Number of stakeholder engagements	Stakeholders interactions facilitated by traditional media platforms.	12	15	20	20	20	25
Number of "citizen-centric reports"/summarised audit reports with infographics produced annually	The GAC's intent to simplify audit reports with diction and pictorials	0	5	5	5	5	7
Number of magazines rolled out annually to external stakeholders	Magazines extended to external stakeholders intended to enhance the quality of the GAC's public relations	0	1	1	1	1	1
Number of newsletters shared with internal stakeholders annually	Newsletters intended to apprise the GAC's staff of ongoing and future activities and events relating to the Institution	10	12	12	12	12	12
Percentage annual stakeholder satisfaction ratings	Ratings acquired from stakeholders especially during stakeholders interactions	80%	85%	85%	90%	90%	95%
Annual AFROSAI-E ICBF rating on Communication and Stakeholders Engagement	The level of engagement and perception of both internal and external stakeholders determined through the annual self-assessment of the ICBF	3.1	3.2	3.3	3.35	3.4	3.5





## Goal 4 - Leverage IT & Digital



**Outcome:** 85% of GAC's Operations Digitalized to Achieve Efficiency through Technology

### Imperatives

- |  |  |
|--|--|
| <p><b>1 Strengthen GAC's IT Governance Structures and Processes</b></p>  | <p>GAC has established the relevant IT policies and procedures in alignment with COBIT standards. This initiative will provide additional focus on mechanisms to improve senior management involvement in IT decisions and ensure alignment of IT goals and budgets with strategic business objectives.</p>  |
| <p><b>2 Leverage Digital Solutions to Automate Audit Processes and Other Manual Internal Processes</b></p>         | <p>As a means of optimising cost and improving efficiency across GAC's audit and internal processes, a number of digital solutions have been identified for rollout within the next 5 years to automate these critical manual processes.</p>   |
| <p><b>3 Improve IT Service Management Across the Organization</b></p>  | <p>GAC seeks to improve its IT Service Management to enable sustainable quality of IT services across the Organisation to deliver and obtain value from the use of information technology.</p>   |
| <p><b>4 Develop a Robust IT Infrastructure to Support the Delivery of IT Services, Security and Resilience</b></p> | <p>A robust IT Infrastructure will be required to assist GAC easily adapt to the market trends and technology changes at lower costs. The IT Infrastructure include software, hardware and network infrastructure. The objective of any mission-critical IT infrastructure should be to attain the larger business goals while adopting the changing technologies.</p> |
| <p><b>5 Develop an IT strategy</b></p>   | <p>The GAC seeks to leverage on the use of IT &amp; digital in its audit and other operations. To effectively do this, there is need to have an IT strategy over the five-year strategic planning horizon.</p>   |

## Leverage IT & Digital (1/2)

S/N	Imperatives	Key Initiatives	Due Date	Responsibility
1	Strengthen IT Governance and Processes	Operationalize an IT Steering Committee to provide Senior Management oversight on IT investments and initiatives in alignment with GAC's overall strategy and communicate priorities and progress clearly	Mar 2021	• IT Manager/Internal Audit (IA) Manager
		Align GAC's IT Policies and Procedures for the day to day running of IT services against the COBIT and ITIL frameworks	Mar 2021	• IT Manager/ IA Manager
2	Deploy Digital Solutions	Deploy a Document Management System (DMS) tool with workflow capability to archive physical internal documents. The solution will also be repository for audit working papers, as well as automate internal manual processes	Mar 2021	• Assistant IT Manager/Audit Manager
		Implement an enterprise audit solution to assist GAC in performing audits. The tool should assist in automating the full audit cycle from audit planning to reporting	July 2022	• Deputy AG (Audit Service) • Assistant IT Manager
		Improve the infrastructure that supports the performance management tool	Mar 2021	• Infrastructure Specialist/Assistant IT Manager/Audit Manager
		Implement a tool to effectively track the status of all audit issues and recommendations raised to auditees	June 2021	• IT Manager/Senior Accountant/Audit Manager
		Leverage e-learning tools and platforms (resource center) to improve the capacity of staff	Mar 2021	• IT Manager/ IA Manager
		Incorporate system controls that uniquely identifies system users and provides audit trail of user activities on all GAC systems	June 2021	• Assistant IT Manager/Infrastructure Specialist/ Audit Manager
		Implement internal communication systems, which includes effective information sharing practices; intranets, websites, newsletters	June 2021	• IT/ Communications
		Deploy an app to gather feedback in real time from citizens on topics that could be investigated by the GAC	July 2022	• IT/ AG/ Communications
		Incorporate chat bot functionality on GAC official website	June 2023	• IT/ Communications

## Leverage IT & Digital (2/2)

S/N	Imperatives	Key Initiatives	Due Date	Responsibility
3	Improve IT Service Delivery	Develop training plan and roll out the trainings to upskill the capacity of IT staff to support the IT operations and services across the Organization	Mar 2022	• IT Manager/ Snr HR Manager/ Training Coordinator
		Automate the manual help desk function through the use of an organization-wide service desk application	June 2021	• IT/ Asset Management/ IA
		Develop training plan and roll out the trainings to upskill the capacity of end users for both existing and newly developed tools	June 2024	• IT Manager/Training Coordinator
		Deploy an IT Asset Management tool	Mar 2021	• IT/ Senior Management
		Increase the number of IT staff to match the recommended IT to staff ratio of 1:30	June 2024	• IT/ HR/ Finance/ Budget
		Develop and reorient all staff in IT and information security	March 2022	• IT Manager/ Snr HR Manager/ Training Coordinator
4	Consolidate IT Infrastructure (Hardware, Software and Networking)	<u>Software:</u> The licenses for software applications such as Operating Systems, Antivirus, VPN tools, Microsoft Office Suite, Database applications, SharePoint, other enterprise solutions should be budgeted for and procured	Dec 2023	• IT Manager/ IT Unit
		<u>Hardware</u> - Upgrade the existing datacenter - Implement an alternative power source (solar solution)	Dec 2022	• IT Manager/ IT Unit
		<u>Networking</u> - Re-cabling of GAC offices - Procure and install wireless network infrastructure and relating tools	Sep 2021	• IT Manager/ IT Unit
		Establish mechanisms to control and safeguard external and internal gateway environment	Mar 2021	• IT Manager/ IT Unit

## Leverage IT & Digital (2/2)

S/N	Objectives	Key Initiatives	Due Date	Responsibility
5.	Develop an IT Strategy	Discussions with Top Management and formation of a team representing all units and departments	Jan 2021	• IT Manager
		Strategic analysis of the current use of IT on all GAC business operations and identify gaps	Feb 2021	• IT Manager
		Formulate the strategy ensuring a strategic fit with the GAC's 2021 – 2025 Strategic Plan	March 2021	• IT Manager



Leverage IT & Digital

# Monitoring and Evaluation \_Key Performance Indicators

Indicator	Description	Baseline (2019)	2021	2022	2023	2024	2025
Number of IT Steering Committee (ITSC) Meetings held Annually	This measures the ITSC Meetings held within the year	1	4	4	4	4	4
Average time to Resolve IT Incidents	This measures the average elapsed time from when an issue is reported to IT to when it is resolved.	16hrs	14 hrs	12 hrs	10 hrs	8 hrs	4 hrs
Percentage of IT Incidents Resolved Against total Incidents Logged Per Year	This measures the number of issues logged as compared to the percentage resolved within the period	50%	>=70%	>=70%	>=70%	>=70%	>=70%
Ratio of IT Staff to Employees	This monitors the number of IT Staff to employees	01:40	01:40	01:30	01:30	01:30	01:30
Number of Security Awareness Trainings Held for Staff Annually	This monitors the number of IT security awareness trainings conducted within a year	1	2	2	2	2	2
Number of Security Events Logged Annually	This monitors the number of IT security events within a year	3	1	1	1	1	1
IT Strategy Developed	The IT Strategy will a roadmap on how the GAC can leverage on IT to enhance efficiencies in its operations over a five-year period	0	1	0	0	0	0



## Goal 5 – HR Transformation & Physical Infrastructure Development



**Outcome:** A Competent and Motivated Workforce Trusted by all Stakeholders Developed and a Modern Office Block Constructed.

### Imperatives

- 1 Develop Leadership and Promote a Positive Work Culture**

The GAC recognises the significant contribution and impact of the role of its managerial and other critical positions to the achievement of its business goals, as well as their role in creating and driving cultural and attitudinal change. Therefore, GAC will continuously develop leadership and create an environment where leadership effectively uphold a positive work culture and promote a positive attitude to work.
- 2 Leverage Innovative Talent Acquisition and Professional Development Programs in a Cost Efficient Manner**

The GAC recognises that having the right talent and professional staff is vital for the delivery of its mandate. Therefore, GAC will focus effort to establish sustainable approaches to attract, develop and retain the right professional talent at all times.
- 3 Establish a Culture of Employee Engagement**

Communication is the cornerstone of an engaged workforce. Therefore, GAC will develop and implement purpose-driven programs to raise levels of employee engagement. Effective communication and involvement of employees will create greater motivation within employees for the work they do and increase their commitment to the GAC.



## HR Transformation (2/2)

### Imperatives

- 4 Deliver a Robust Performance-driven Culture**

Performance and rewards will help create and maintain a high-achieving organization culture in the GAC. Therefore, GAC will implement and sustain a performance management system where its employees feel motivated and accountable for their performance and strive to achieve /exceed their set target; employees are rewarded purely on their performance and reward systems are market-relevant, fair and cost-effective.
  
- 5 Restructure the HR Function and Career Path**

GAC recognises the need to have a well structured HR and Training function with the ability to lead / drive the transformation. Role clarity and capacity building of its HR will provide the foundation for enhanced service delivery.
  
- 6 Deliver Improvements to the Physical Work Environment of the Employee**

GAC seeks to add value to the experience of our staff which will include creating and providing a conducive physical workspace that enables productivity.

## HR Transformation (1/3)

S/N	Imperatives	Key Initiatives	Due Date	Responsibility
1	Develop a Leadership Management Program and a Cultural and Work Attitudinal Change Initiative	Identify critical roles within the GAC	Jan - Mar 2021	• Head of HR and Senior Management
		Leverage a leadership competency framework designed for GAC	Jan – Mar 2021, Jan – Mar 2022	• Head of HR and Senior Management
		Identify training needs to bridge the gaps identified from the critical roles	Apr - Jun 2021	• HR Unit (Training Section)
		Identify high potentials and create an internal succession pipeline to prepare for a transition in leadership	Jan - June 2022 to 2025	• Head of HR and Senior Management
		Measure leadership development process performance through surveys	Oct - Dec 2021 (Annually)	• HR Unit (Training Section)
		Conduct a cultural assessment survey	Oct – Nov 2021 (Annually)	• HR Unit and Senior Management
		Develop a change management program	Jan – Mar 2022	• Cross functional team led by HR Unit
		Carry out an educational campaign on revised policies	2021 – 2025	• HR Unit
		Take effective actions on attendance issues identified from the biometric attendance report	2021 – 2025	• HR Unit
		Create an awareness of institutional values	2021 – 2025	• HR, IT and Communication Unit
		Assign the role of monitoring cultural change programs within the team	Apr – Jun 2021, Oct - Dec Each year ( For Review)	• HR and Internal Audit Unit

## HR Transformation (2/3)

S/N	Imperatives	Key Initiatives	Due Date	Responsibility
2	Leverage Innovative Talent Acquisition and Professional Development Programs in a Cost-efficient Manner	Develop a manpower plan and recruitment strategy through internship programs and taking part in career fairs at universities	Jan – Dec 2022	• HR Unit and Senior Management
		Conduct an assessment of functional capacity needs	Apr - Jun 2022	• Head, HR
		Develop a training strategy	Jul – Dec 2022	• Training Unit
		Roll out a functional training development program response (functional and behavioural skills)	Jan – Dec 2023	• Head, HR
		Evaluate training program	Dec 2025	• Head, Training
3	Establish a Culture of Employee Engagement	Review the effectiveness of current welfare programs organized by conducting surveys or town hall meetings	Dec 2021	• Head, HR
		Introduce and improve robust engagement programmes like team bonding activities and charitable events	Apr – Jun 2021	• Head, HR
		Conduct quarterly meetings and annual staff retreats	Quarterly	• Head, HR
		Facilitate outreach and recognition programs	As and when required	• Head, HR
		Initiate staff medical, life insurance plan and enforce health and safety measures	2021 - 2025	• Head, HR

## HR Transformation (3/3)

S/N	Imperatives	Key Initiatives	Due Date	Responsibility
4	Deliver a Robust Performance Driven Culture	Conduct a salary survey	Sep 2021 (Annually)	• Head, HR
		Approve and implement new salary structure	Jul – Sep 2022	• AG, Head, HR
		Create awareness and implement the performance management tool	Apr – Jun 2021	• Head, HR
		Monitor and evaluate the progress of the performance management tool	May 2022 (Annually)	• Head, HR
5	Restructure the HR Function and Career Path	Implement the new HR structure and train HR staff	Oct – Dec 2021	• Head of HR
		Monitor and review performance of the HR Function	Jan 2022 – Dec 2025	• HR Unit
6	Deliver Improvements to the Physical Work Environment of the Employee	Develop a business case to support sourcing of funds for relocation of staff to a new office	October 2021	• HR Unit
		Design and implement a robust employee-centered relocation and change management plan	October 2024	• HR Unit
		Ensure a structured and seamless relocation of employees to the new physical environment	October 2025	• HR Unit



HR Transformation

## Monitoring and Evaluation - Key Performance Indicators (1/3)

Indicator	Description	Baseline (2019)	2021	2022	2023	2024	2025
Number of Top Critical Roles Identified Annually	Critical roles needed now and roles to be put in normal annual succession plans.	5	5	18	22	24	30
Number of Annual Trainings Conducted to Bridge the Gap	Trainings to empower people occupying those critical roles and those to be placed in succession plan	2	1	2	2	2	8
Number of Cultural Assessment Survey per Year	Survey to determine work cultural/ behaviours and impact on output. One was already conducted and we intend to conduct one at the end of each year	1	1	1	1	1	1
Number of Annual Educational Campaign for Policies	Campaign aimed at educating staff on key policy issues/changes	1	1	1	1	1	1
Percentage of staff trained per year on the values of GAC	Programs for staff on detailed meanings of each value, what it represents and how they are expected to demonstrate that in their professional lives. The intention is for all staff to fully understand and live the values.	30%	60%	70%	90%	80%	100%





**HR Transformation**

## Monitoring and Evaluation - Key Performance Indicators (2/3)

Indicator	Description	Baseline (2019)	2021	2022	2023	2024	2025
Number of Cultural Change Programs Undertaken Within the Team per Year	Activities to address "red cultural" issues and how they can be changed.	3	2	2	2	2	2
Number of Interns Per Year	Based on our manpower plan, we will include internship as part of the recruitment strategy to grow young accountants into the auditing Profession	2	6	6	8	8	12
Number of Job Fairs Attended Annually	Efforts to create awareness on the GAC and attract young professionals each year.	0	1	1	1	1	1
Number of Welfare Programs Organised Annually	Health and safety programs for staff (Health awareness, medical insurance, safety measures, etc)	2	2	3	4	4	6
Number of Charitable Events and Outreach Programs per Year	Announce and attend special events for staff (birthdays, graduations, weddings, funerals, etc)	23	25	30	33	40	50
Number of Salary Surveys per Year	Current salary scale is over 5yrs. Cost of living has gone up significantly.	1	0	1	0	0	0



HR Transformation

## Monitoring and Evaluation-Key Performance Indicators (3/3)

Indicator	Description	Baseline (2019)	2021	2022	2023	2024	2025
Number of Trainings for HR Staff Per Year	Once HR Unit is reorganized, staff need to be trained in new roles. Also, trainings are needed to keep staff up to speed.	3	3	2	2	2	2
New Office Block	Source funds, drawings, build complex and relocate office to newly constructed building	10%	20%	40%	60%	80%	100%
Annual AFROSAI – E ICBF Rating on HR	Development level an implementation of various HR issues	2.5	3.0	3.1	3.2	3.4	3.5
Number of Staff Confident of Using Performance Management Tool Annually	All staff were incorporated into the tool	10%	30%	50%	65%	80%	88%





# Financial Forecast



## Summary of financial impact – GAC Strategy 2021 - 2025

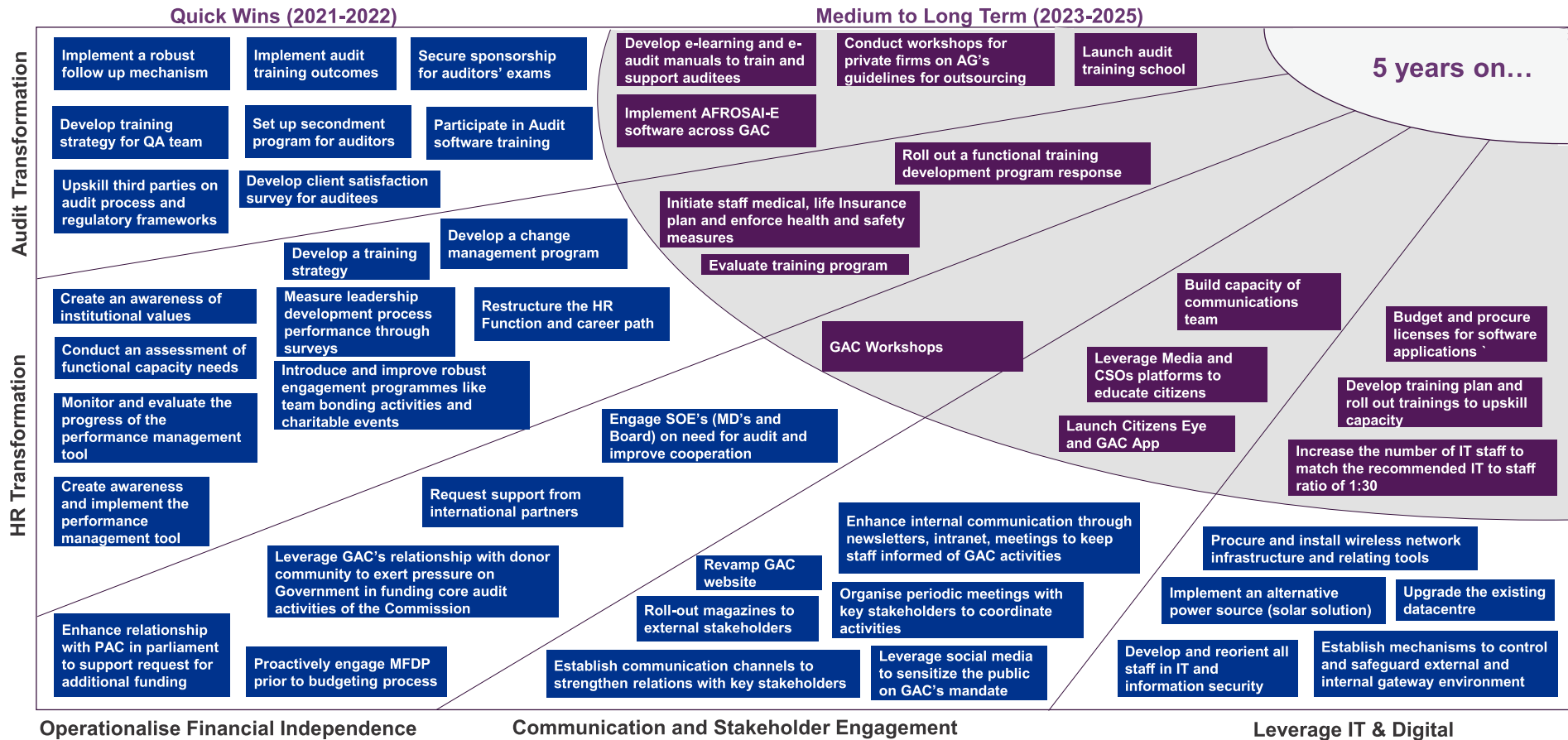
General Audit Commission - Liberia						
Financial Model - Strategy 2021 - 2025						
Summary of Expenditure & Funding Requirement						
	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026
	Base Year	Year 1	Year 2	Year 3	Year 4	Year 5
	US\$	US\$	US\$	US\$	US\$	US\$
<b>Funding Requirement</b>						
GoL - Annual Allocation	6,773,539	7,411,129	7,780,660	8,403,756	9,467,053	10,843,457
Donor Partners	1,497,077	3,128,858	9,830,863	8,349,905	7,207,689	6,725,592
Internal Source - Auditing of SOEs	508,125	364,508	958,202	404,350	426,749	450,900
<b>Total</b>	<b>8,778,741</b>	<b>10,904,495</b>	<b>18,569,725</b>	<b>17,158,011</b>	<b>17,101,491</b>	<b>18,019,949</b>
<b>Expenditure Estimates</b>						
<u>Compensation of Employees</u>	4,923,148	5,689,217	5,949,744	6,495,690	7,399,802	8,576,226
<u>Other Employee related Cost</u>	0	31,800	400	400	400	5,400
<u>Capacity Development</u>	0	264,090	825,989	336,489	286,489	1,623,239
<u>Good &amp; Services</u>	3,297,831	3,663,498	5,483,957	3,975,134	4,263,117	6,261,766
<u>Capex</u>	557,762	1,255,890	6,309,635	6,350,298	5,151,683	1,553,318
<b>Total</b>	<b>8,778,741</b>	<b>10,904,495</b>	<b>18,569,725</b>	<b>17,158,011</b>	<b>17,101,491</b>	<b>18,019,949</b>

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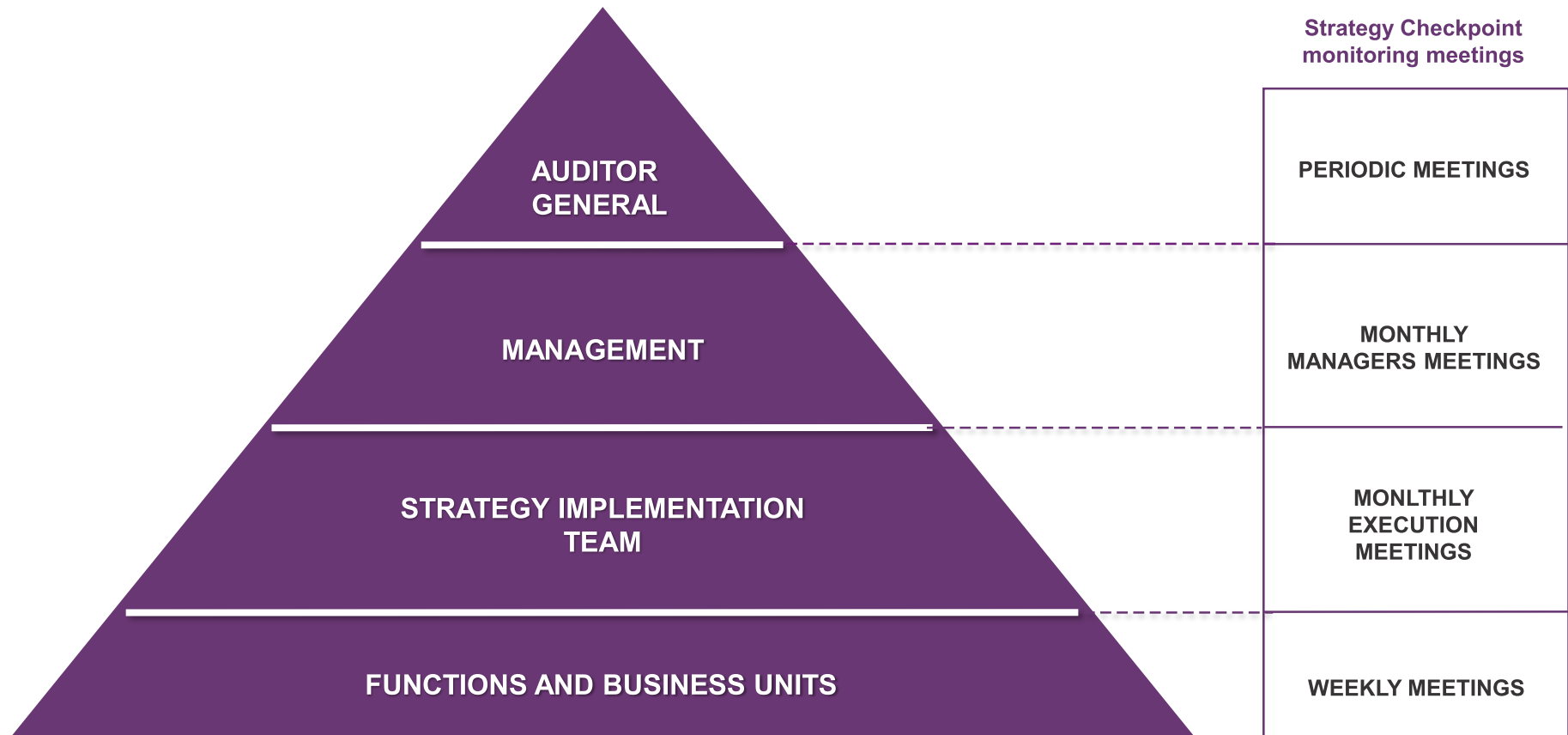
# Implementation Roadmap and Governance



# High-Level Implementation Roadmap



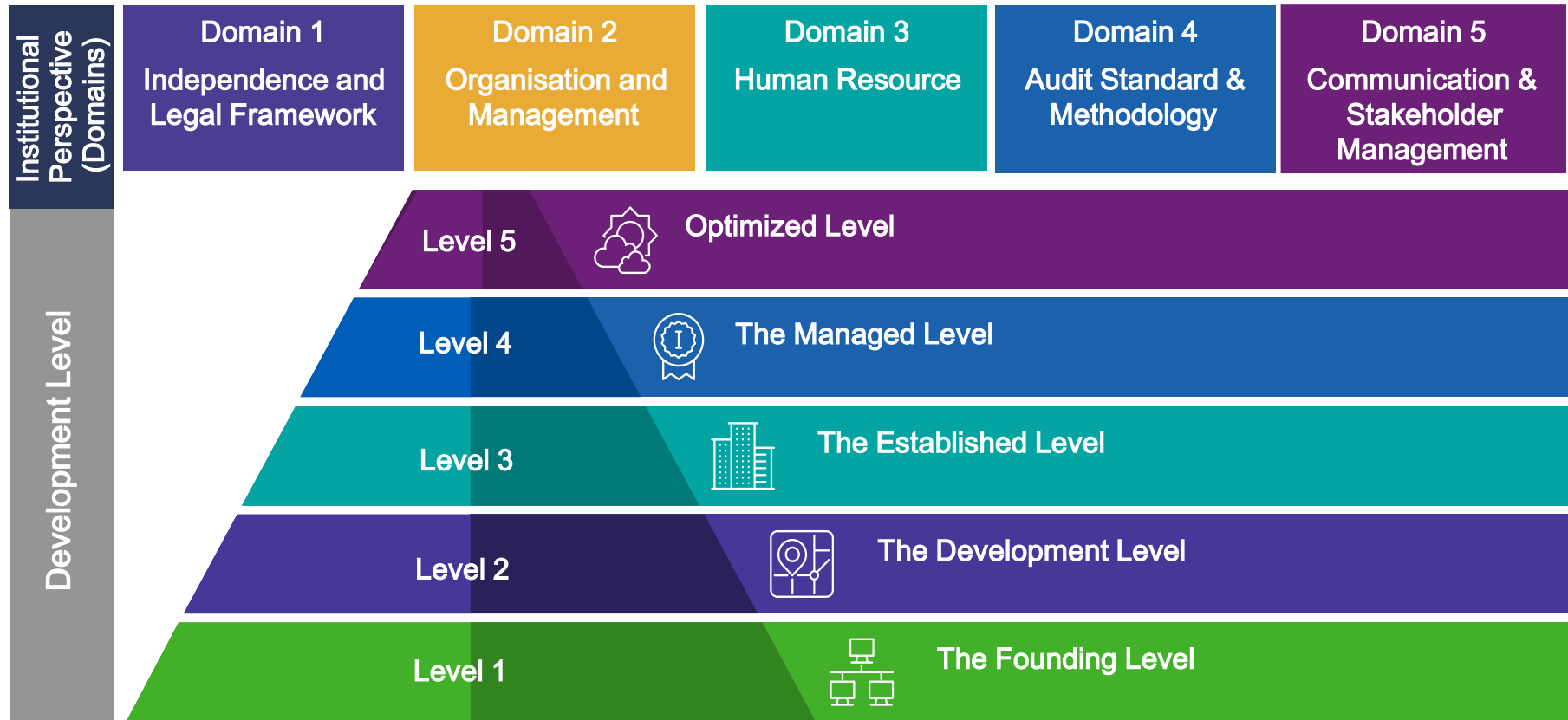
## Monitoring Framework and Checkpoint Meetings



# Appendix



## Appendix - Institutional Capacity Building Framework





**Promoting Accountability of Public Resources**





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