



Promoting Accountability of Public Resources

General Auditing Commission (GAC) of Liberia



**Strategic Plan
2026 – 2030**

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List of Abbreviations

Acronym	Meaning
AFROSAI-E	African Organisation of English-Speaking Supreme Audit Institutions
AG	Auditor General
AI	Artificial Intelligence
ARREST	Agriculture, Roads, Rule of Law, Education, Sanitation, and Tourism
ECF	Extended Credit Facility
GAC	General Auditing Commission
GoL	Government of Liberia
HR	Human Resource
ICBF	Institutional Capacity Building Framework
IFMIS	Integrated Financial Management Information System
IMF	International Monetary Fund

Acronym	Meaning
INTOSAI	International Organization of Supreme Audit Institutions
ISSAI	International Standards of Supreme Audit Institutions
IT	Information Technology
KPIs	Key performance indicators
MFDP	Ministry of Finance and Development Planning
MoU	Memorandum of Understanding
QA	Quality Assurance
QMS	Quality Management System
SAIs	Supreme Audit Institutions
SOE	State Owned Enterprises
SWOT	Strengths, Weaknesses, Opportunities, Threats

Message from the Auditor General



Hon. P. Garswa Jackson Sr., FCCA, CFIP, CFC

Auditor General

It is with great pride and a deep sense of responsibility that I present the General Auditing Commission's Strategic Plan for the period 2026–2030. This plan represents a bold and forward-looking roadmap to strengthen public accountability, enhance audit impact, and reinforce institutional resilience in Liberia's governance infrastructure.

Over the past five years, the General Auditing Commission has made significant strides in expanding audit coverage, improving quality assurance, and deepening stakeholder engagements. These achievements were realized despite resource constraints and operational challenges, reflecting the unwavering commitment of our team to uphold the principles of integrity, transparency, and independence.

As we transition into a new strategic cycle, we are determined to build on these gains and address emerging risks in an increasingly complex public finance environment.

The 2026–2030 Strategic Plan is anchored on five strategic goals:

- ✓ Transform Audit Delivery
- ✓ Pursue Financial Independence
- ✓ Enhance Operational Excellence
- ✓ Leverage Technology & Digital Transformation &
- ✓ Improve People and Culture

Through this plan, we aim to position the General Auditing Commission as a proactive Supreme Audit Institution that maintains international standards and delivers measurable value to the citizens of Liberia.

This strategy is the product of robust analysis, stakeholders' consultations, and benchmarking against global best practices. It aligns with our mandate and responds to the evolving expectations of the Legislature, development partners, and the public.

Its successful implementation will require sustained collaboration, adequate resourcing, and unwavering support from all stakeholders committed to transparency and good governance.

I invite all stakeholders: government institutions, civil society organizations, development partners, and the citizens of Liberia, to join us on this journey. Together, we can strengthen accountability, safeguard public resources, and build a governance system that inspires trust and confidence.

Thank you!



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



Honorable Clarence G. Gahr

Chairperson of the Joint Public Accounts, Expenditure, and Audit Committee (PAC) 55th National Legislature

It is a privilege to present this message in support of the General Auditing Commission (GAC) of Liberia's Strategic Plan for 2026-2030.

On behalf of the PAC, I commend Auditor-General Hon. P. Garswa Jackson, Sr., and the entire GAC team for their integrity, professionalism, and strong performance during the previous strategic period. Their work has significantly advanced public accountability and transparency in the management of national and donor resources.

The GAC continues to be a vital partner to the Legislature, particularly the PAC, by providing independent audits and timely reports that strengthen oversight and help ensure that public funds are used responsibly. The Committee reaffirms its commitment to collaborating with the Commission to uphold public trust and the rule of law.

As the GAC moves into the 2026–2030 strategic period, fully implementing the plan is essential. Key priorities include securing the Commission's financial independence through reliable funding, strengthening capacity-building and staff retention to sustain audit quality, and enhancing stakeholder engagement to raise public awareness of the GAC's role and impact.

The Strategic Plan's inclusion of clear performance targets and KPIs is commendable and will support effective monitoring and results-based management. The PAC stresses the importance of consistent reporting to achieve the plan's objectives.

The Committee calls on all stakeholders—citizens, government entities, civil society, the private sector, and development partners—to support the GAC throughout this implementation period. Recent lessons highlight the growing importance of technology in public governance, and the PAC encourages continued investment in digital tools and human capital to improve efficiency and audit coverage.

The PAC looks forward to the successful execution of the 2026–2030 Strategic Plan and remains committed to supporting the GAC as it strengthens its role as Liberia's Supreme Audit Institution for the benefit of all citizens.

Thank you!



01

Context Setting



Background of GAC



The General Auditing Commission (GAC) of Liberia traces its roots to the Bureau of Audits (BOA), which was established before 1956 to oversee the pre-audit of requisitions, payrolls, and public disbursements. In 1956, the Legislature expanded its mandate through amendments to the Executive Law (Chapter 32, Sections 740–744), transforming it into the General Auditing Office (GAO). The GAO was tasked with auditing all government accounts in line with national finance laws, reflecting a shift toward structured financial oversight. Another amendment in 1972 (Executive Law Chapter 53, Sections 1–11) further strengthened the institution, establishing the GAO as a formal entity with the Auditor General reporting directly to the President.

The 1986 Constitution of Liberia represented a major milestone in this evolution, as it established the General Auditing Commission (GAC) as one of three autonomous Commissions of the Republic. The constitutional provision effectively replaced the General Auditing Office, granting the GAC legal recognition as the country's Supreme Audit Institution (SAI).

The enactment of the GAC Act of 2014 redefined the GAC's mandate, structure, and independence in line with International Organization of Supreme Audit Institutions (INTOSAI) standards and international best practices. It introduced clearer procedures for the appointment and tenure of the Auditor General, strengthened audit scope and reporting obligations to the Legislature, and emphasized the GAC's authority to determine the nature, scope, and timing of audits without external influence. The Act also comprehensively catalogued the framework for financial independence of the Commission, including the submission, approval, and remittance of the budgetary allotment on an annual basis. The Act also established mandatory peer reviews and public disclosure of audit reports, further embedding transparency within Liberia's public financial management framework. This reform marked a turning point in the country's accountability landscape, empowering the GAC to function as a credible and autonomous guardian of public resources.

In recent years, the GAC has continued to grow in institutional relevance and visibility, despite persisting resource and capacity challenges. While the Commission enjoys high legal independence, it still faces practical constraints arising from budgetary delays and limited funding that affect audit coverage and timeliness. Nonetheless, its work has drawn national and international recognition. Partnerships with global institutions such as the Swedish National Audit Office and the U.S. Government Accountability Office (GAO) have further enhanced its technical capacity, quality assurance mechanisms, and adherence to global auditing standards. Today, the GAC stands as a cornerstone of Liberia's governance and accountability system, with its historical journey reflecting the broader evolution of public sector reform and transparency within the country.



Background to the New Strategic Plan

The General Auditing Commission (GAC) of Liberia is approaching the conclusion of its 2021–2025 Strategic Plan, which has guided the institution’s priorities, programs, and reforms over the past five years. As this strategic cycle comes to an end, there is a clear need to develop a new plan that builds on the achievements of the current period while addressing emerging challenges and opportunities. The next strategic cycle, spanning 2026–2030, seeks to strengthen the GAC to further enhance public accountability, audit impact, and deepen institutional resilience in line with its constitutional and legislative mandate.

To inform the development of the new strategy, a comprehensive situational assessment was undertaken to evaluate the GAC’s level of achievement of its existing strategy and institutional capacity. In addition to the internal assessment, extensive stakeholder consultations were carried out to ensure that the new strategy reflects diverse perspectives. Together, these assessments and consultation processes have provided a solid evidence base for shaping the **2026–2030 Strategic Plan**.

Key achievements and challenges over the 2021 – 2025 strategic cycle are highlighted below

Achievements

- **Audit Coverage:** The GAC increased its annual audit coverage from about 43 audits in 2020 to 89 audits in 2024, spanning financial, compliance, performance and special audits.
- **Fees for SOEs:** Reduced reliance on external funding by securing audit costs directly from SOEs.

- **Citizen engagement:** Expanded institutional visibility and citizen engagement across Facebook, X, Instagram, LinkedIn.
- **Reduced IT resolution time:** Improved organizational efficiency with reduced IT issue resolution time, enabling staff to maintain productivity.

- **Critical roles filled:** Enhanced institutional capacity by filling all critical staff positions.
- **One auditor-one laptop:** successfully implemented a one auditor, one laptop policy, a significant upgrade from the previous arrangement where up to three auditors shared a single device.
- **Published Annual Reports:** Operationalized Follow-Up Unit and published the first and second annual status reports on the implementation of audit recommendations in July 2024 and December 2025.

Challenges

- **Limited Performance Audit staff:** Audit units remain under-resourced; for example, the Performance Audit Unit operates with only nine staff, restricting its ability to scale up output beyond three reports per year.
- **Lack of MOUs:** No MOUs signed with private audit firms to undertake joint audits and assist in knowledge transfer.

- **Budget shortfall:** Approved budget allocations consistently fall short of GAC’s requests.
- **Delays in funding disbursement:** Delays in disbursement from the Ministry of Finance create operational challenges.
- **Follow-up:** Limited staffing and resources (funding & tools) for follow-up activities.

- **Low use of traditional media:** In 2024, there was no usage of traditional media platforms to engage stakeholders, which could weaken outreach to audiences who rely on radio, television, and print for trusted information.
- **IT Audit:** Limited staffing and resources (funding & tools) for the IT Unit.
- **Quality Management (QM):** Limited staffing for the QM Unit.



02

Situational Analysis



Global Economic Developments

Global Economy

Global growth is expected to slowdown from 3.3% in 2024 to 3.2% in 2025 and 3.1% in 2026. This moderation is driven by tight global financial conditions, slowing productivity and the lingering effects of geopolitical tensions on trade and investment. Trade volumes are recovering gradually, projected to expand by about 2% in 2025, driven by improved logistics and a more resilient supply-chain network. However, protectionist measures and strategic reshoring are reshaping global trade flows, limiting the benefits of integration for smaller economies.

Advanced Economies

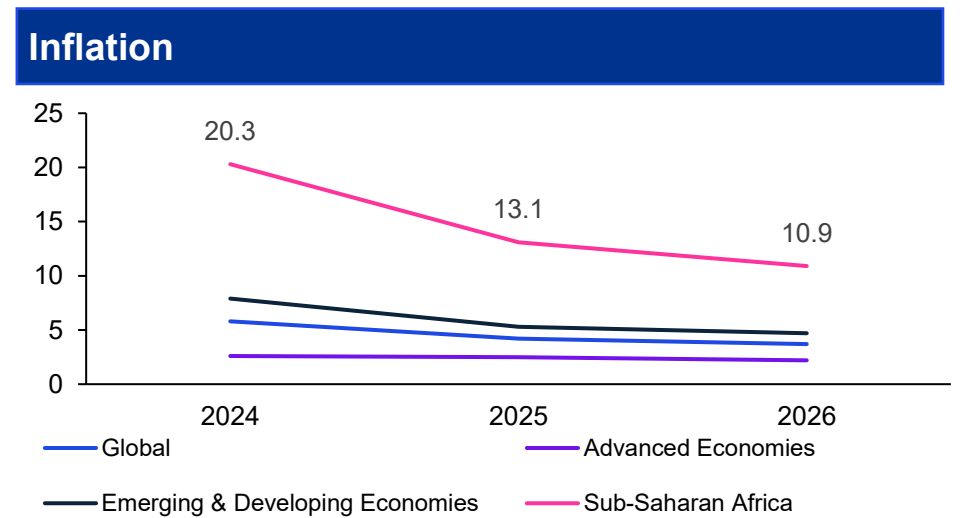
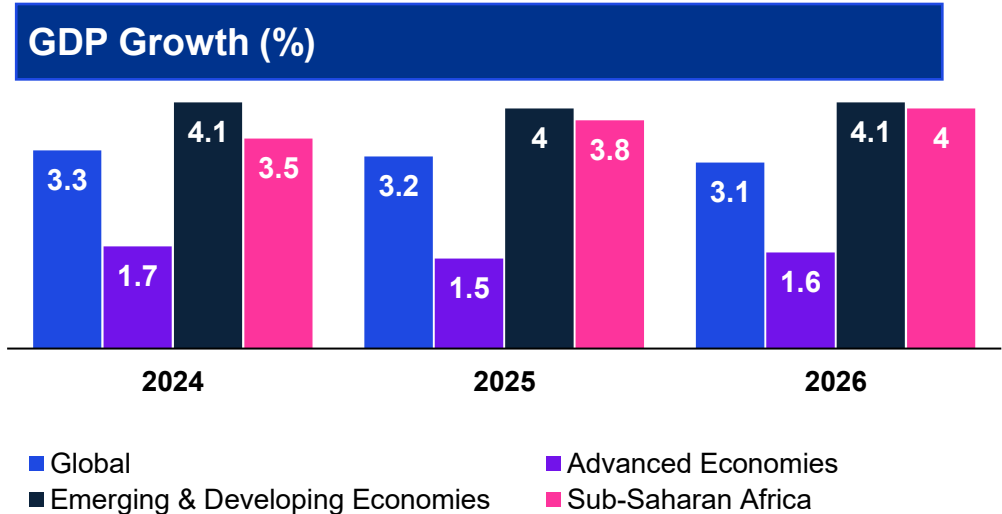
Advanced economies are expected to grow modestly around 1.5% in 2025 as high interest rates, aging populations and subdued industrial output weigh on activity. Inflation is easing toward central bank targets but remains slightly above desired levels, leaving policymakers cautious about loosening monetary conditions too quickly.

Emerging & Developing Economies

Emerging and developing economies will continue to drive global performance, expanding near 4%, supported by stronger domestic demand, infrastructure investment, and the gradual easing of inflation. Domestic demand is firming as inflation trends downward, investment in infrastructure and energy capacity expands, and supply chain disruptions ease.

Sub-Saharan Africa

In Sub-Saharan Africa, economic prospects are gradually improving, with regional growth expected to reach about 3.8% in 2025 and approach 4% by 2026. This is supported by better agricultural output, easing inflation, and improving investor confidence in reform-oriented economies. Nonetheless, the region faces constraints from high debt levels, averaging around 60% of GDP, currency depreciation, and exposure to global financial tightening. Inflation remains higher due to food and energy price volatility and exchange-rate pressures.



Sources: IMF World Economic Outlook, IMF Fiscal Monitor

Geopolitical Risks

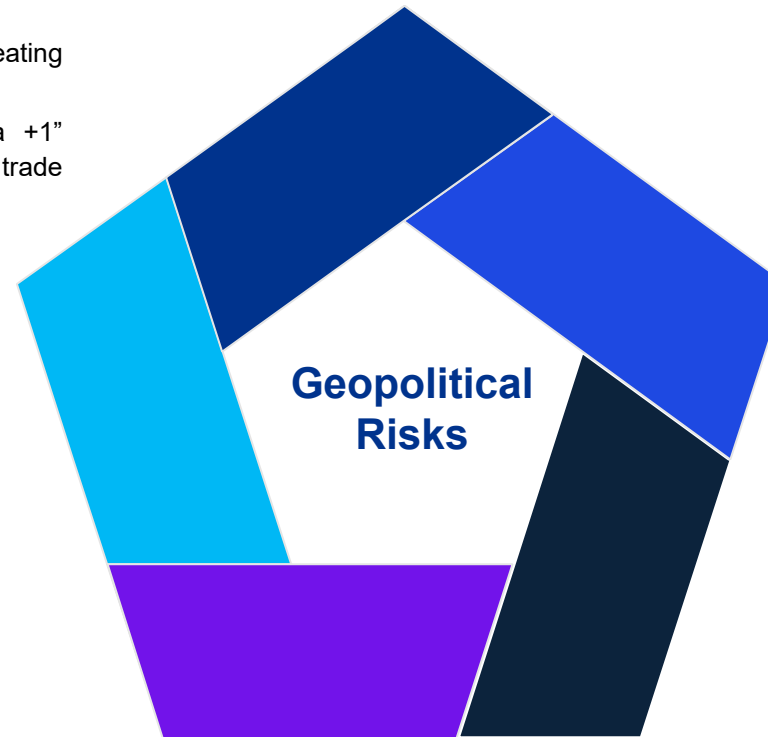
The global economic outlook is being affected by geopolitical risks

Escalating trade tensions and protectionism

- Renewed tariffs (for example, U.S. trade policies) are creating uncertainty for exporters and global supply chains.
- Firms and countries are rethinking sourcing, with “China +1” strategies, regional trade realignments, and more restrictive trade policies.

Armed conflict and regional instability

- Ongoing wars such as Russia-Ukraine and Israel-Hamas affect energy markets, food security, and transportation routes. These create spillovers to inflation, trade bottlenecks, and investor risk.
- Conflicts also disrupt supply chains for commodities (wheat, fertilizer, oil, natural gas) and increase geopolitical risks.



Energy & Commodity Price Volatility

- Conflicts, sanctions, supply-chain disruptions, climate and transition risks have made energy and commodity prices more volatile. Issues like natural gas supply, oil export disruptions, and fertilizer shortages are recurring risks.

Cyber risks and infrastructure vulnerabilities

- Increased cyberattacks targeting critical infrastructure, digital supply chain nodes, and data flows are emerging as serious economic threats. Disruption of internet routes (e.g., undersea cable damage) can have knock-on effects for trade, finance, and government operations.

Rising Sahel Insecurity

- Security challenges in Mali, Burkina Faso and Nigeria continue to evolve, with instability gradually extending toward parts of coastal West Africa. These developments may affect key transport routes, mining areas and commercial activity across the region.

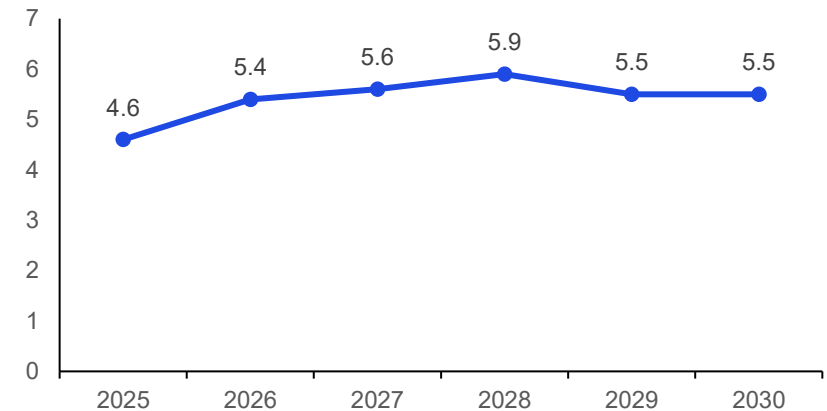
Liberia's Macro-Economic Context and Outlook

Liberia's economy is gaining momentum after experiencing multiple external shocks. Real GDP growth is projected at 4.6% in 2025, rising to about 5.4% in 2026, supported by higher gold and iron-ore production, a rebound in agriculture, and stronger services activity. According to the IMF and World Bank, growth is driven by steady post-pandemic recovery and improving investor confidence under the government's medium-term ARREST agenda (Agriculture, Roads, Rule of Law, Education, Sanitation and Tourism). Mining and agriculture remain the key pillars, contributing over 60% of exports, but new momentum is emerging in digital services and logistics.

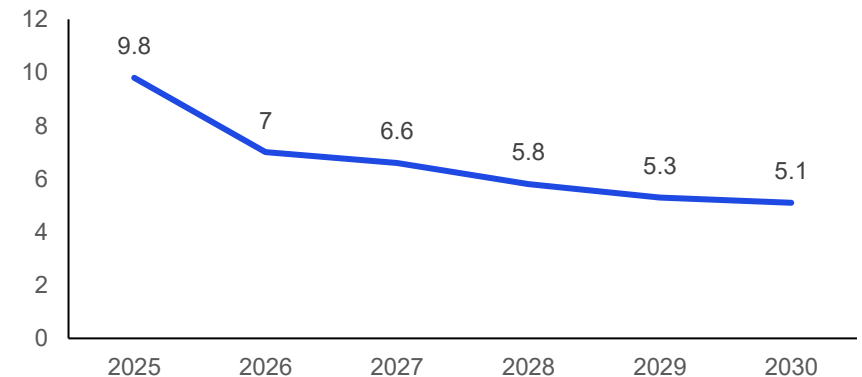
Inflation pressures are easing. Headline inflation declined from 10.1% in 2023 to around 8.4% in 2024, and the IMF projects it to be around 9.8% in 2025 as the country is still exposed to commodity shocks and exchange-rate risks. Monetary policy is shifting from crisis management toward supporting private-sector credit, while maintaining exchange-rate stability through reserve accumulation. Improved fiscal coordination has also reduced central bank financing of government deficits which was a key reform benchmark under the IMF's Extended Credit Facility.

Liberia's fiscal policy remains anchored on the IMF program, focused on revenue mobilization and expenditure rationalization. The overall fiscal deficit narrowed to about 3% of GDP in 2024, while public debt stands near 50 – 52% of GDP, down from its 2020 peak. The government continues to prioritize domestic revenue reforms, SOE oversight, and transparent debt management. The IMF's second review under the ECF (October 2025) highlights stronger domestic revenue performance, improved fiscal discipline, and better alignment between budget execution and medium-term expenditure frameworks. The World Bank's 2025 Country Economic Memorandum identifies infrastructure gaps, electricity costs, and limited access to finance as key impediments to competitiveness but notes steady progress in port modernization and trade facilitation.

GDP Growth (%)



Inflation



Sources: IMF, World Bank, Central Bank of Liberia

Liberia's Macro-Economic Context and Outlook

	2025	2026	2027	2028	2029	2030
GDP Growth Rate (% y-o-y)	4.6%	5.4%	5.6%	5.9%	5.5%	5.5%
Nominal GDP (billion USD)	3.3	3.6	3.9	4.2	4.6	5
Budget balance (% of GDP)	-3.0%	-2.5%	-2.3%	-2.0%	-1.8%	-1.5%
Total Government debt (% of GDP)	52%	51.5%	51%	50.5%	50%	49.5%
Central Bank Policy Rate (%)	17.25%	16.5%	16%	15.5%	15%	14.5%
LRD/USD	196	200.5	205	210	215	220
End Period Inflation Rate	9.8%	7%	6.6%	5.8%	5.3%	5.1%
Fiscal expenditure % of GDP	40.1	39.5	39	38.6	38.2	38

Sources: Fitch Solutions, IMF, World Bank

Overview of Liberia's IMF Extended Credit Facility (ECF)

Background

Liberia entered the Extended Credit Facility arrangement to stabilize its economy following years of fiscal slippages, widening deficits, weak revenue mobilization, and mounting governance concerns. The program followed a period of macroeconomic instability marked by inflationary pressures, reserve depletion, and rising debt vulnerabilities, which made external support and policy correction urgently necessary.

The economy faced structural weaknesses: low domestic revenue, weak procurement controls, poor investment management, recurring budget deviations, and repeated accumulation of external arrears. These issues created an environment where fiscal discipline could not be maintained without a coordinated reform program. The arrangement was therefore designed to restore credibility, strengthen governance, and anchor reforms in revenue administration, public financial management, and debt management.

The ECF arrangement was approved on September 25, 2024, for SDR 155 million (about US\$210 million) for a 40-month period, with financing disbursed in phases. Each review assesses whether Liberia has met key reform benchmarks, strengthened governance systems, and maintained financial discipline. Progress unlocks the next phase of support, while delays put pressure on the reform timeline and financing envelope.

Total disbursements under the arrangement now stand at SDR 57.9 million (approximately US\$79.4 million) following the completion of the second review in October 2025.

The arrangement places strong emphasis on:

1

Strengthening Fiscal Discipline

Improving budget execution, containing overspending, and ensuring that spending remains aligned with available resources to prevent arrears and protect fiscal stability.

2

Enhancing Revenue Mobilization

Broadening the tax base, improving compliance, and modernizing revenue administration so the government can reduce reliance on external support and fund priority services sustainably.

3

Improving Debt Management and Transparency

Rebuilding debt-recording systems, strengthening coordination across institutions, and ensuring timely, accurate reporting to prevent arrears and safeguard debt sustainability.

4

Increasing Accountability in Public Spending

Tightening procurement processes, reinforcing internal controls, and improving public investment management to ensure that resources are used efficiently and deliver measurable results.

5

Advancing Governance and Institutional Reforms

Building stronger integrity institutions, enhancing oversight of SOEs, and promoting transparency across government entities to strengthen trust, reduce corruption risks, and support long-term reform.

IMF Review of the Liberian Economy Under the Extended Credit Facility



The Executive Board of the International Monetary Fund (IMF) completed the Article IV Consultation and the second review of the 40-month Extended Credit Facility (ECF) arrangement for Liberia. These are some highlights:

Weak Debt Management

Liberia repeatedly accumulated external arrears because of poor debt-record management, weak archiving systems, and communication lapses between MFDP and CBL. The IMF calls this a serious institutional weakness requiring stronger systems, better coordination, and a complete and updated external debt registry.

Implications for GAC:

It signals the need for special audits on debt-management processes, debt-service planning, and inter-agency controls.

Public Financial Management Weaknesses

The review highlights weaknesses in budget credibility, procurement, coverage of the budget, and investment project appraisal.

The IMF recommends:

- Stronger PFM legislation
- Strengthening public investment management and procurement transparency.

Implications for GAC:

These areas fall under GAC's oversight mandate. They require robust compliance audits, procurement audits, value-for-money assessments, and continuous follow-up on PFM reform implementation.

High-Risk SOEs and MACs Require Audits

The IMF expects GAC to deliver:

- Special financial audits for 38 MACs and SOEs
- Audits for 14 MACs and SOEs
- Audits for 39 donor-funded projects
- IT-systems audits (IFMIS, NASSCORP).

Implications for GAC:

This is direct evidence of the IMF placing structural-reform weight on GAC's work. It gives the GAC leverage to secure resourcing, independence, and executive backing.

Governance Weaknesses in the Central Bank

The IMF reports that the CBL is implementing recommendations from:

- The GAC compliance audit
- The Kroll forensic audit
- An independent legal review on unconventional support to commercial banks.

Progress is ongoing, but several recommendations remain outstanding.

Implications for GAC:

GAC must track implementation of its own audit recommendations and verify progress on the CBL's governance and internal-control reforms.

Weak Data Reliability and Gaps in Statistics

The IMF points out severe weaknesses in macroeconomic data quality, completeness, and timeliness, especially in debt statistics and SOE contingent liabilities.

Implications for GAC:

GAC can drive reforms by auditing data-management processes, ICT systems, and reporting practices within LISGIS, MFDP, SOEs, and spending entities.

Key Government Activities and Current Developments

1 Significant increase in National Budget for FY 2026

Total FY2026 resource envelope is US\$1.211 billion, about 37.5% higher than the FY2025 approved budget. This growth reflects a turning point in domestic revenue performance, driven by stronger collections from income taxes, the Goods and Services Tax (GST), and international trade duties.

The Public Sector Investment Project (PSIP) receives a transformative boost in FY2026, with US\$281.5 million allocated which is 23.2% of the total budget and a 154.8% increase over FY2025.

Implications for GAC

High growth in the envelope and PSIP means larger and new spending commitments and capital projects that need audits. GAC is expected to provide robust oversight through end-to-end audits to ensure value for money and accountability.

2 Shift to a Medium-Term Fiscal Framework (MTFF)

The FY2026 National Budget is anchored in a Medium-Term Fiscal Framework (MTFF) that reflects a shift toward smarter, more accountable public finance. At its core, this framework prepares the transition from traditional line-item budgeting to Program-Based Budgeting (PBB), where each allocation is tied to a Program and measurable results.

Implications for GAC

GAC will need to move beyond compliance audits and scale up performance and Program audits, aiming to test whether programs deliver planned outputs and outcomes

3 Creation of “General Government Expenditure”

Appropriations previously placed under certain spending entities based on those entities' close links and supervisory roles in the execution of said appropriations have now been moved to a new budget category called General Government Expenditure. This is intended to ensure transparency, accountability, and the separation of these entities' core expenditure from the general expenditure items. Spending entities will still carry out their supervisory role.

Implications for GAC

The new General Government Expenditure line could blur accountability creating potential gaps in responsibility and oversight if roles are unclear. GAC must ensure roles are well-defined and audit coverage tracks both fund flow and oversight.

Megatrends impacting Supreme Audit Institutions

Trends

Erosion of public trust in institutions

Global trust in public institutions is falling due to governance failures and misinformation, highlighted by growing public dissatisfaction and widespread youth protests in Africa.

Digital transformation of government and society

Governments are increasingly digitizing public services through e-government platforms, electronic tax systems, IFMIS, and emerging technologies like AI and blockchain.

Global economic volatility and public debt

Global economic conditions are becoming more volatile due to geopolitical tensions, Public debt is at record highs, with over half of Sub-Saharan Africa in debt distress.

Talent attraction and retention

Africa is facing a growing shortage of skilled talent, with high levels of human capital outflow and many Sub-Saharan African countries recording severe brain drain pressures.

Implications for GAC

The GAC must strengthen transparency, improve communication of audit findings, and build a strong public relations approach while partnering with civil society to reinforce confidence in the execution of its mandate.

The GAC must continue to modernize its audit approach by adopting digital audit tools, data analytics and AI, while strengthening IT systems and staff skills. It must also ensure compliance with data protection laws as government digitalization expands.

The GAC must strengthen oversight of public debt and prioritize audits of major economic programs to assure responsible borrowing and assess whether government interventions support sustainable growth and resilience.

The GAC's effectiveness depends heavily on retaining competent, motivated staff. Losing talent leads to audit delays, reduced coverage, or weaker audit quality. The GAC must strengthen its employee value proposition to remain competitive and retain its best staff.

SWOT of the GAC

Strengths

- The GAC Act of 2014 provides a strong legal framework for the GAC which duly empowers them to carry out their legal mandate, grants operational independence as well as outline reporting, compliance and audit scope.
- The GAC has a strong leadership made up of highly skilled and experienced professionals, whose collective expertise facilitates the effective execution of the Commission's mandate.
- GAC has strong visibility and reputation among its peers in AFROSAI-E and INTOSAI.
- GAC regularly publishes its annual performance reports and audit reports on their website, improving the transparency of its audit outputs and enhancing public trust.

Weaknesses

- There is a heavy reliance on approved allocated funding from the government which is usually less than the requested budget amount.
- GAC's processes are still largely manual and paper-based which delays the execution of required activities.
- Although there has been an improvement in the number of qualified and professional auditors, capacity gaps still exist. Some staff lack foundational audit documentation and digital skills
- Shortfalls in logistics and resources such as vehicles for field audits.
- IT infrastructure remains fragile, with gaps in servers, networks, backup systems and cybersecurity.

Opportunities

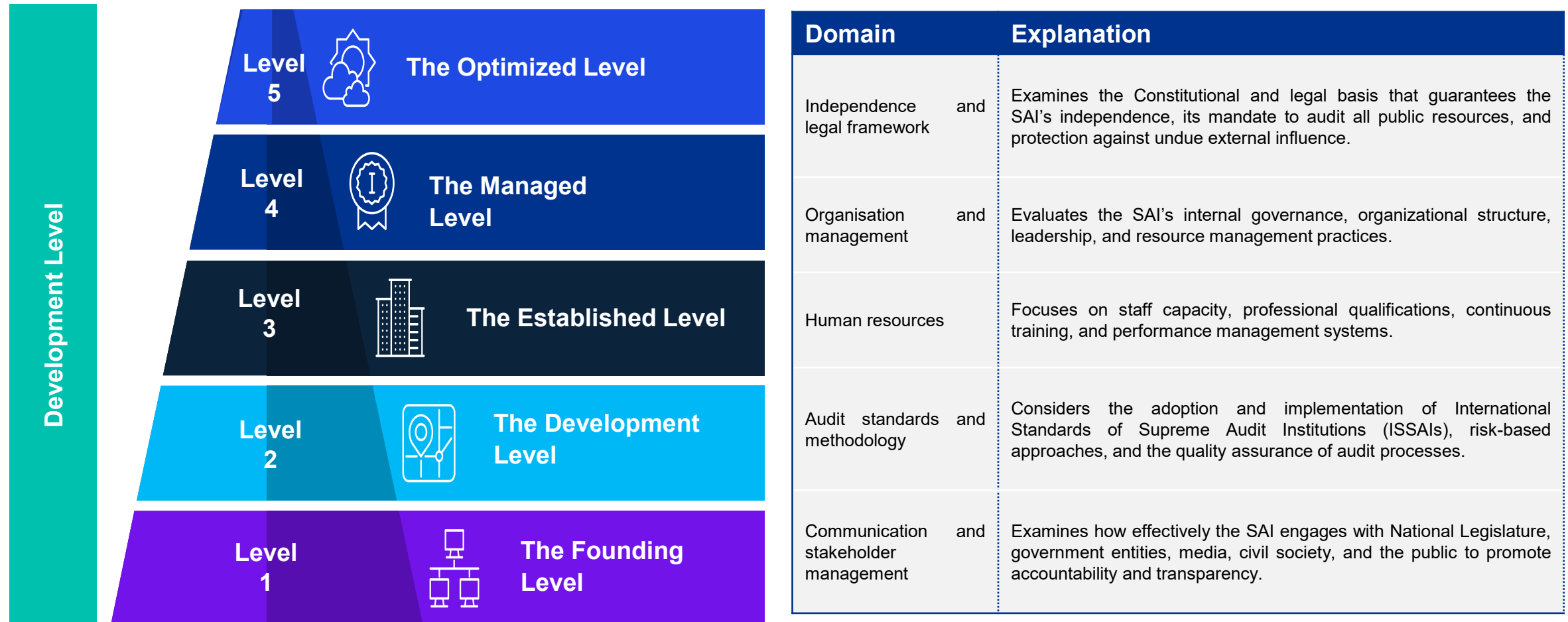
- The emergence of artificial intelligence tools, data analytics and machine learning presents the opportunity to build the capacity of staff and improve the quality and efficiency of audits.
- National anti-corruption measures and reforms are increasing the demand for credible, independent, and timely audits, creating a strong opportunity for GAC. GAC is well-positioned to expand its influence, deliver high-impact audit work, and strengthen its role as the key oversight institution
- With the publication of 38 donor funded-projects, there are opportunities for GAC to position itself as a trusted partner for donor accountability and secure donor funding for audit capacity building and sector-specific audits.
- High profile audits such as the Central Bank of Liberia audit can be used to advocate for stronger access-to-information protocols, auditee response deadlines, and enforcement mechanisms.
- GAC's membership in AFROSAI and INTOSAI creates opportunities for leadership roles such as chairing selected committees for global visibility.

Threats

- Delay in the release of funds from the MFDP negatively impacts the execution of GAC's annual audit plan.
- The MFDP'S of Finance continued practice of quarterly fund disbursements, contrary to the GAC Act of 2014 which mandates two releases per fiscal year, constrains the GAC's working capital position and may limit GAC's ability to mobilise timely resources to undertake planned audit activities and other statutory responsibilities effectively.
- Weak legislative scrutiny of how MACs and SOEs implement audit recommendations undermines the credibility and overall impact of GAC's audits.
- Potential increase in cyber threats as more GAC processes are automated and digitized.
- Staff retention challenges if compensation competitiveness lags, especially for IT and analytics talent.
- Broader corruption and governance challenges can diminish the deterrent effect of audits.

Benchmarking analysis

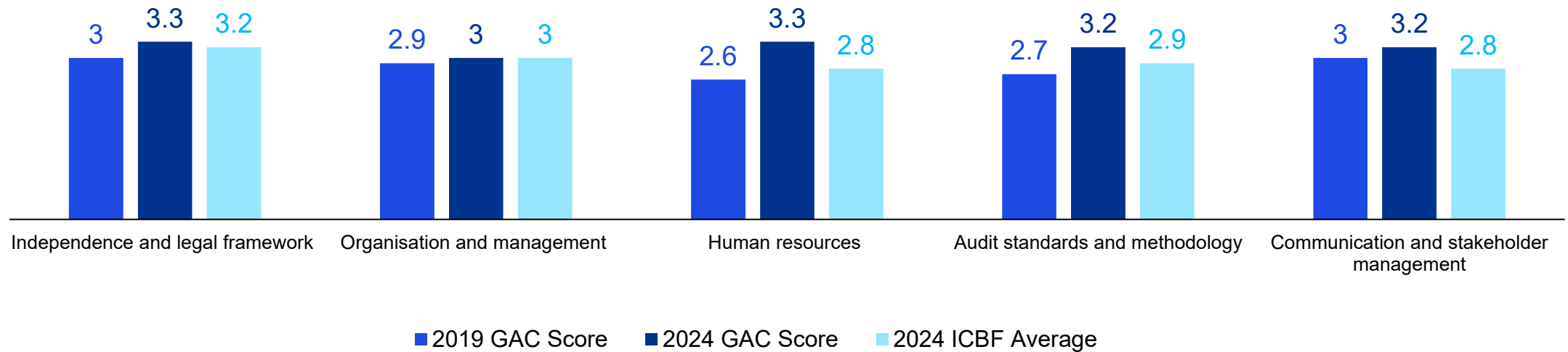
The Institutional Capacity Building Framework (ICBF), developed by AFROSAI-E, provides a standardized self-assessment tool that Supreme Audit Institutions (SAIs) use to benchmark their institutional capacity and performance. Performance is assessed across five (5) domains, using a five-level maturity scale from Founding to Optimized level.



Benchmarking analysis

Over the course of the strategic period, the GAC has demonstrated consistent growth across all five assessed domains. This trajectory reflects the institution's commitment to strengthening its mandate, improving audit quality, and enhancing institutional resilience. When benchmarked against twenty-six (26) AFROSAI-E peers, the GAC performs largely above average across almost all domains.

Overall GAC score in 2024: 3.2



Sources: GAC Strategic Performance Review Report 2025, ICBF

Overview of 2021 – 2025 Strategic Plan

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.				
Overall Outcome	To achieve an ICBF score of 3.5 in the next five years				
Outcomes	Outcome 1: Increase audit coverage by 80% and achieve 20% professional staff in audit	Outcome 2: Innovatively source alternative funding and leverage relationship to fully access statutory funds	Outcome 3: Liberians sensitized on GAC's mandate, and the GAC becomes the voice of professionalism	Outcome 4: 85% of GAC's operations digitalized to achieve efficiency through technology	Outcome 5: A competent and motivated workforce, trusted by all stakeholders and construction of the GAC office block
Strategic Goals	Goal 1: Audit Transformation	Goal 2: Operationalize Financial Independence	Goal 3: Enhance Communication and Stakeholder Engagement	Goal 4: Leverage IT & Digital	Goal 5: HR Transformation and Physical Infrastructure Development
Strategic Objectives	<ul style="list-style-type: none"> Implement robust follow-up mechanism Implementation of audit training outcomes Strengthen the QA Function Auditees capacity building Operationalize outsourcing policy Build capacity of auditors and ensure adequate resources Develop an audit strategy 	<ul style="list-style-type: none"> Leverage relationships in the Legislature Partner Developmental/ donor partners in funding activities Engagements with SOEs 	<ul style="list-style-type: none"> Leverage technology in communication and stakeholders' engagement Enhance collaboration with key stakeholders Build an effective communication team 	<ul style="list-style-type: none"> Strengthen IT governance and processes Deploy digital solutions Improve IT service delivery Consolidate IT infrastructure (hardware, software and networking) Develop an IT strategy 	<ul style="list-style-type: none"> Develop a leadership management program and a cultural and work attitudinal change initiative Leverage innovative talent acquisition and professional development programs in a cost-efficient manner Deliver a robust performance driven culture Restructure the HR function and career path Deliver improvements to the physical working environment of the employees
Values	Integrity	Transparency	Independence	Professionalis	Diversity

Review of the Strategic Plan

A review of GAC’s 2021 – 2025 strategic plan was conducted to determine the level of achievement for its strategy initiatives. The review focused on measuring progress across all strategic goals and outcomes, analyzing both achievements and gaps in implementation. Below is the performance of GAC according to its strategic outcomes:

Strategic outcomes	Comments
<p>To achieve an ICBF Score of 3.5 in the next five-year</p>	<p>GAC’s ICBF score rose from 2.8 in 2019 to 3.2 in 2024, marking a shift from the Development level to the Established level. This progress demonstrates improvements across all domains and indicates a strong trajectory toward sustained growth and organizational maturity.</p>
<p>Increase audit coverage by 80%</p>	<p>Audit coverage increased from 48% in 2020 to 65% in 2024. The Commission could not achieve its target of 80% due to funding constraints.</p>
<p>Achieve 20% professional certification of audit staff</p>	<p>Approximately 10% of GAC’s audit staff hold professional certifications. As of 2024, 18 auditors were certified, up from a baseline of 11 in 2019. However, this remains below target due to limited access to funded training programs and certification sponsorships.</p>
<p>Fully incorporate GAC’s mandate into the Liberian Constitution</p>	<p>Although the groundwork for constitutional reform has been initiated, the mandate of the GAC is yet to be incorporated into the Liberian Constitution despite continued advocacy and engagement with national stakeholders. Nonetheless, the GAC continues to uphold its independence and constitutional role through the GAC Act of 2014, maintaining its integrity as the Supreme Audit Institution.</p>




Sources: GAC Performance Reports, GAC Strategy (2021-2025)

Review of 2021 – 2025 strategic plan outcomes

Strategic outcomes	Comments
<p>Innovatively source alternative funding and leverage relationships to fully access statutory funds</p>	<p>Over the strategic period, the GAC has benefited from some donor support, mainly through institutional strengthening and audit-capacity initiatives. However, donor inflows have slowed significantly since 2023, with no new major commitments since 2019. Over the period, GAC conducted SOE audits to diversify its funding sources. The GAC Act's provision on fund disbursement is not being observed, as the Ministry of Finance and Development Planning (MFDP) releases funds monthly instead of in two tranches as stipulated by the 2014 Act.</p>
<p>Liberians sensitized on GAC's mandate, and the GAC becomes the voice of professionalism</p>	<p>Public awareness of the GAC's role has significantly improved through increased media visibility and enhanced digital engagement. The redesigned GAC website and expanded use of social media platforms have enabled more consistent dissemination of audit updates and key messages on accountability. Internally, communication has also strengthened, with regular staff newsletters, WhatsApp updates, and the introduction of an electronic notice board to foster transparency and inclusion. However, there remains a need to further sensitize the public to audit findings by producing simplified citizen-friendly versions of audit reports to enhance understanding and promote civic participation in accountability processes.</p>
<p>Digitalize 85% of GAC's operations to achieve efficiency through technology</p>	<p>Progress toward digital transformation has been steady but below target. The introduction of electronic document management has enhanced data storage, retrieval and reporting efficiency. However, further progress requires full digitalization of the audit life cycle to improve documentation quality, audit trail integrity, and collaborative review processes. Additionally, there is a pressing need to digitize the GAC's performance management systems to enable better monitoring of the performance of staff.</p>
<p>Achieve a competent and motivated workforce, trusted by all stakeholders</p>	<p>The GAC has maintained a dedicated and skilled workforce despite resource and workload pressures. Staff capacity has been strengthened through targeted training programs both internally and externally. A formal competency framework is in place to guide skills development and performance standards, and an executive training cohort has been successfully completed to enhance leadership capabilities. Nonetheless, attracting and retaining qualified professionals remains a challenge due to financial constraints impacting salary budgets.</p>
<p>Construction of the GAC's office block</p>	<p>Construction of the GAC's headquarters has not yet commenced due to funding constraints. However, significant preparatory milestones have been achieved, including land acquisition and completion of the architectural design.</p>

Achievements over the last five years

The GAC has made notable progress across its five strategic goals during the 2021–2025 period. These achievements reflect both institutional reforms and operational improvements that have strengthened audit coverage, enhanced stakeholder engagement, advanced digitalization, and improved staff capacity. The highlights below capture the key milestones realized to date.

Audit Transformation 	Operationalize Financial Independence 	Enhance Communication & Stakeholders' Engagement 	Leverage IT & Digital 	HR Transformation & Physical Infrastructural Development 
<ul style="list-style-type: none"> • The GAC has expanded its annual audit coverage from about 35 audits to about 100 audits across financial, compliance, performance, and special audit streams, demonstrating significant growth in oversight capacity. • Regularize the annual Consolidated Financial Statement Audit & perform some inaugural special audits. • Quality Assurance Unit created (2021) and now conducts consistent reviews of audit files, improving reliability of reports. • A Follow-up Unit was established and operationalized in 2022, culminating in the publication of the first and second annual follow-up reports in July 2024 and December 2025, positioning Liberia among the few African countries with a dedicated follow-up mechanism. 	<ul style="list-style-type: none"> • Disbursement of allotments from the Ministry of Finance and Development Planning on a quarterly basis for the last three fiscal years. • Increase in actual receipt of budgetary allotment from GoL from US\$4,326,589 in FY 2020/2021 to US\$6,024,221 in 2025; representing an increase of US\$1,697,632 or 39.2% percent. • Reduced reliance on external funding by securing audit costs directly from SOEs, promoting sustainability and institutional independence. 	<ul style="list-style-type: none"> • The Communications Unit has built multiple internal platforms, including a monthly newsletter, a WhatsApp group for staff, digital noticeboards, and Outlook email updates, which have improved information flow within the institution. • Expanded public access to audit information by achieving visitation targets on the GAC website. • GAC has expanded its institutional visibility and citizen engagement across Facebook, X, Instagram, LinkedIn. • GAC also signed major MoUs has enhanced its leadership capacity within the regional SAIs community and expanded the SAI visibility globally. 	<ul style="list-style-type: none"> • Improved organizational efficiency with reduced IT issue resolution time, enabling staff to maintain productivity. • Strengthened institutional resilience against cyber risks by hosting an IT security awareness event. Additionally, Sophos SG firewall, enterprise-grade and disaster-recovery antivirus, and a layered and backup system have been deployed to improve cybersecurity resilience. • Provided laptops to 100% of audit staff, meeting the target for staff ICT enablement. • Utilized data analytics capabilities from external consultants to perform impactful audits through joint audits initiatives. 	<ul style="list-style-type: none"> • Enhanced institutional capacity by filling all critical staff positions. • Funded key capacity building initiatives. • Improved the working environment for staff. • Built organizational alignment by training 85% of staff on GAC's values. • Strengthened staff welfare, and workplace safety through health and safety program, including insurance and wellness initiatives. • Increased staff trust in performance management, with 90% expressing confidence in the system's fairness and effectiveness.

Key challenges (1/2)

While notable progress has been made, there remain areas where further strengthening is required. These constraints span funding, human resources, digitalization, and audit operations, and addressing them will be critical for the GAC to fully realize its mandate.

Audit Transformation

- Total number of annual audits to perform (audit universe) is about 445 compared to the total number of auditors currently at the commission is 186.
- Some audit units remain under-resourced; for example, the Performance Audit Unit operates with only nine (9) staff, restricting its ability to regularly scale up output beyond three reports per year.
- Limited staffing and resources (funding & tools) for follow-up activities: only seven (7) staff.
- Limited staffing for the Quality Management (QM) Unit: only four (4) staff.
- Limited staffing and resources (funding & tools) for the IT Audit Unit: only four (4) staff.
- Many auditors lack professional certifications and practical training in emerging standards, IT tools, or data analysis, which reduces audit depth and quality.
- The roll-out of the L-SEAT audit tool has not been completed, leaving most audit processes heavily reliant on manual methods that slow efficiency.



Operationalize Financial Independence

- Approved budget allocations consistently fall short of GAC's requests, with approximately USD 9-10 million requested annually but only USD 5–6 million approved.
- Delays in disbursement from the Ministry of Finance create operational challenges.
- Reduced funding from donors could heighten financial vulnerabilities, potentially undermining GAC's institutional independence.



Enhance Communication & Stakeholders' Engagement

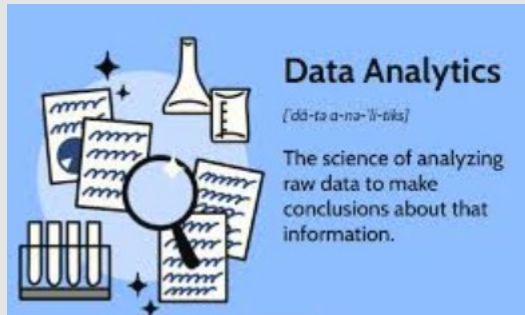
- In 2024, there was minimal usage of traditional media platforms to engage stakeholders, which could weaken outreach to audiences who rely on radio, television, and print for trusted information.
- Low production of citizen-centered reports has constrained public access to simplified audit findings, reducing informed debate.
- No systematic ratings acquired from stakeholders especially during stakeholders' interactions.



Key challenges (2/2)

Leverage IT & Digital

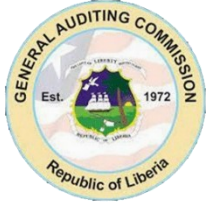
- The Corporate IT and IT Audit Units lack key expertise in programming, database management, and data science. As a result, we relied on external consultants expertise during exercises requiring the use of data analytics and big data management.



HR Transformation and Physical Infrastructural Development

- Lack of workplace culture and behavioral surveys may limit management insights into morale, productivity drivers, and staff needs.
- Plans to build a purpose-built office complex have stalled. There is a need for a more modern and conducive work environment.
- The shortage of the required number of vehicles continues to limit the Commission's ability to conduct county-level audits and verification visits effectively.





03

Vision, Mission and Core Values



Mandate, Mission, Vision and Values

Our mandate

The General Auditing Commission (GAC) is the constitutional independent external auditor of the Government of Liberia charged with the responsibility of auditing all public funds. The details of our mandate is enshrined in the GAC Act of 2014.

The GAC has, in the formulation of the new strategic plan, reviewed and revalidated our mission, vision and core values as indicated below. These are critical to guiding the leadership and each GAC employee as well as our stakeholders.

Our mission

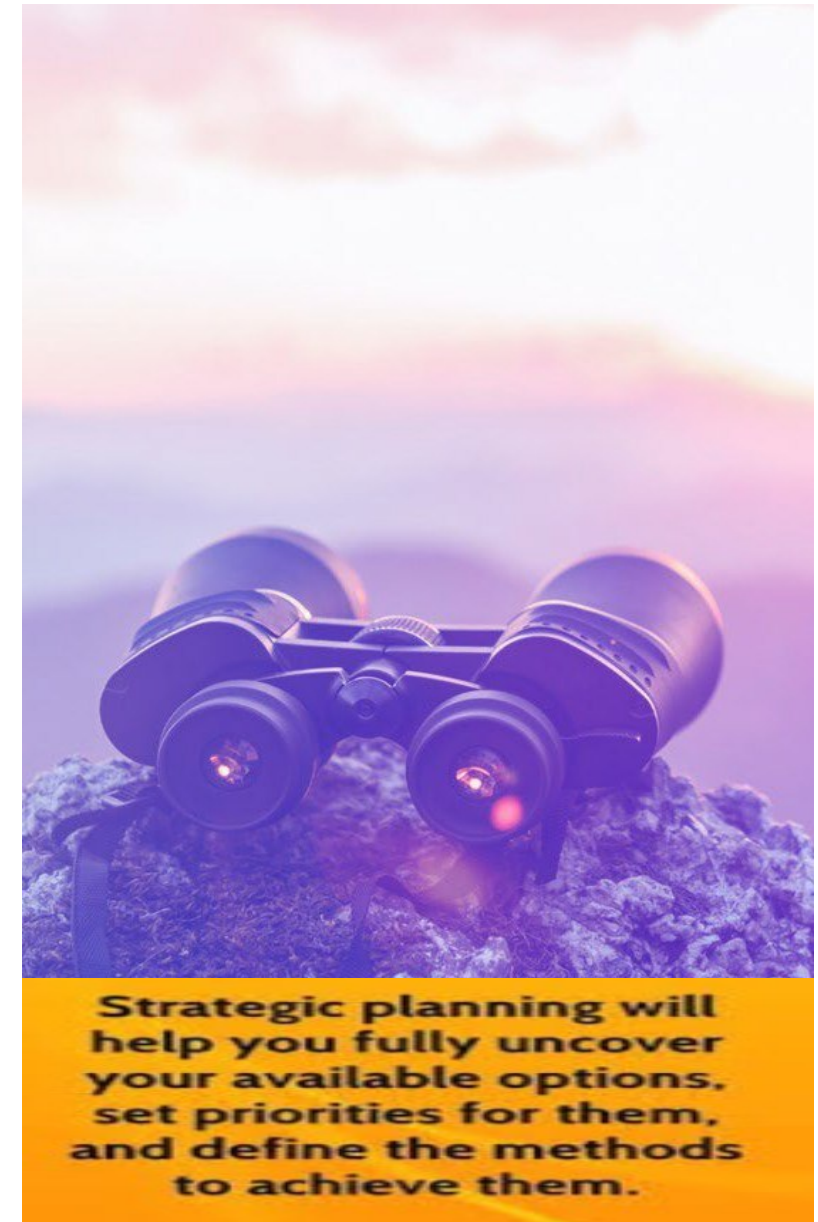
GAC is the independent constitutional external public sector auditor of Liberia which supports Legislative oversight over the management of public resources. We serve the people of Liberia by conducting quality and timely financial, compliance and performance audits.

Our vision

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

Our values

- Integrity
- Transparency
- Independence
- Professionalism
- Diversity





04

2026 – 2030 Strategic Plan



2026 – 2030 Strategic Plan

Strategic Ambition

To achieve an AFROSAI-E Institutional Capacity Building Framework (ICBF) score of 3.5

Strategic Goals



Transform audit delivery



Pursue financial independence



Enhance Operational Excellence



Leverage Technology & Digital Transformation



Improve People and Culture

Strategic Objectives

- Improve audit documentation and automation
- Expand audit coverage
- Strengthen quality assurance and compliance with ISSAI and ISQM standards
- Enhance follow-up and enforcement of audit recommendations
- Build specialized audit capacity in data analytics, AI, and other emerging technology

- Fully implement financial independence provisions under the GAC Act.
- Diversify funding sources to reduce reliance on government.
- Strengthen financial management and transparency.
- Advocate for the inclusion of GAC in the Constitution

- Enhance communication and stakeholder engagement
- Institutionalize robust governance and SOPs
- Strengthen monitoring and evaluation (M&E)
- Improve resource and logistics management
- Ensure compliance and risk management

- Achieve full digitalization of audit and administrative processes.
- Strengthen IT governance and cybersecurity.
- Build digital skills

- Build a high-performance culture
- Strengthen leadership and succession planning
- Enhance professional capacity and certification
- Foster employee engagement and well-being
- Promote diversity and inclusive culture



04a

Detailed Strategic Initiatives



Strategic Goal 1: Transform Audit Delivery - Objectives



STRATEGIC OBJECTIVES

- | | |
|----------|--|
| 1 | Improve audit documentation and automation |
| 2 | Expand audit coverage |
| 3 | Strengthen audit quality management |
| 4 | Enhance follow-up and enforcement of audit recommendations |
| 5 | Build specialized audit capacity in data analytics, AI, and other emerging technology |

Transform Audit Delivery - Objectives



Outcome: A fully automated audit life cycle with audit coverage of 85%

1 Improve audit documentation and automation

Strengthening documentation and automation is essential for GAC to modernize its audit processes, reduce manual errors, and enhance consistency across audit streams. Digital systems allow auditors to work more efficiently, ensure complete and accurate audit trails, and improve the quality of evidence used in forming audit opinions. Modernizing documentation directly increases audit credibility, aligns GAC with global audit standards, and positions the institution to handle the growing complexity and volume of public sector information.

2 Expand audit coverage

Expanding audit coverage ensures that GAC fulfils its constitutional mandate to provide independent assurance across the full spectrum of public institutions, program, and emerging risk areas. As government operations grow more complex, it is critical that GAC audits a wider share of public expenditure, SOEs, digital platforms, and high-risk sectors.

3 Strengthen audit quality management

A strong and modern Quality management function is foundational to producing credible audit reports that withstand scrutiny from National Legislature, development partners, and the public. Aligning with ISSAI and ISQM standards ensures that GAC's audits are conducted systematically, consistently, and with professional rigor.

4 Enhance follow-up and enforcement of audit recommendations

Strengthening follow-up and enforcement ensures that MACs and SOEs implement recommendations, address weaknesses, and improve service delivery. It also deepens GAC's collaboration with the PAC and establishes accountability mechanisms that discourage repeated non-compliance. This objective directly supports improved governance, stronger financial management, and better use of public resources.

5 Build specialized audit capacity in data analytics, AI, and other emerging technology

As government increasingly digitizes its systems, GAC must develop modern capabilities to audit complex digital environments, analyze large datasets, and detect anomalies at scale. Building capacity in data analytics, cybersecurity, AI, and digital forensics strengthens GAC's ability to uncover sophisticated risks, fraud, and inefficiencies that traditional audits may miss. This objective positions GAC for the future, enabling it to remain relevant, effective, and capable of auditing a rapidly evolving public sector.

Transform Audit Delivery

S/N	Key Initiatives	Due date	Responsibility	KPIs
Objective 1: Improve audit documentation and automation				
1	Digitalize the audit lifecycle <ul style="list-style-type: none"> Assess the L-SEAT software to identify gaps Acquire and deploy modern audit software with the necessary capabilities Pilot and roll out Computer-Assisted Audit Tools and Techniques (CAATTs) across all audit streams, with training and user guides Develop a Digital Audit Transformation Roadmap 	March 2027	<ul style="list-style-type: none"> Auditor General Head, Corporate IT Directors, Audit Services 	<ul style="list-style-type: none"> Audit software procured Percentage increase in audit coverage
2	Digitize legacy audit files and create a central evidence repository <ul style="list-style-type: none"> Classify all existing paper-based audit files by audit type and year Scan, convert and index legacy files into searchable digital format for easy retrieval Upload digitized files into a centralized secure repository Develop standard operating procedures for maintaining, updating and archiving digital files 	December 2027	<ul style="list-style-type: none"> DAG, Government Audits Deputy AG, Enterprise & Special Audits Directors, Audit Services Head, Corporate IT 	<ul style="list-style-type: none"> Percentage of legacy files digitalized
3	Standardize audit and working paper templates across all audit streams <ul style="list-style-type: none"> Review existing audit and working paper formats used by different departments to identify inconsistencies and gaps Develop uniform ISSAI-compliant templates for planning, fieldwork, testing, sampling and reporting Pilot the new templates in selected audit teams and refine them based on feedback Roll out mandatory use of the templates, accompanied by training sessions and QA monitoring 	July 2026	<ul style="list-style-type: none"> Deputy AG, Government Audits Deputy AG, Enterprise & Special Audits Directors, Audit Services Senior Audit Manager, Quality Assurance 	<ul style="list-style-type: none"> Percentage of engagements using standard templates

Transform Audit Delivery

S/N	Key Initiatives	Due date	Responsibility	KPIs
Objective 2: Expand audit coverage				
1	Introduce risk-based annual audit planning <ul style="list-style-type: none"> Develop an audit strategy incorporating a risk assessment framework using criteria such as financial materiality, prior audit issues, sector sensitivity and public interest Train audit teams on risk scoring tools and how to prioritize high-risk entities during annual planning 	October 2026, annually	<ul style="list-style-type: none"> Head, Strategic & Operational Planning Directors, Audit Services 	<ul style="list-style-type: none"> Audit strategy developed Number of audit training
2	Conduct joint audits with private audit firms and other SAIs <ul style="list-style-type: none"> Develop merit-based framework, eligibility criteria and AG Guidelines for private firms Sign MoUs with regional SAIs to conduct joint audits Share learnings and transfer knowledge between private audit firms and GAC 	December 2027	<ul style="list-style-type: none"> Auditor General Directors, Audit Services 	<ul style="list-style-type: none"> Number of joint audits
3	Scale up performance audits and special investigations <ul style="list-style-type: none"> Increase staffing of the Performance Audit Unit by hiring and training additional auditors Create protocols for initiating special investigations triggered by whistleblower reports, red flags, or PAC requests Strengthen collaboration with anti-corruption agencies to share intelligence and coordinate follow-up actions 	December 2027	<ul style="list-style-type: none"> Auditor General Head, Performance Audit Head, Human Resources 	<ul style="list-style-type: none"> Number of performance audits completed Number of special investigations completed
4	Increase coverage of SOEs and quasi-government bodies <ul style="list-style-type: none"> Create an SOE audit strategy identifying priority entities to be audited Clear backlog audits by forming dedicated SOE audit teams 	June 2028	<ul style="list-style-type: none"> Auditor General Deputy AG, Enterprise & Special Audits Director, Government Audits 	<ul style="list-style-type: none"> Percentage increase in audit coverage
5	Expand project, IT, and other specialized audits <ul style="list-style-type: none"> Conduct a skills assessment to identify gaps in specialized audits Train and certify IT audit teams in relevant expertise, including but not limited to cybersecurity, data analytics, etc. 	December 2027	<ul style="list-style-type: none"> Directors, Audit Services Head, IT Audit 	<ul style="list-style-type: none"> Percentage increase in audit coverage
6	Conduct industry specific audits such as environmental audit, climate change, etc. <ul style="list-style-type: none"> Identify priority industries such as energy, mining, climate, health Develop sector-specific audit guidelines Build multidisciplinary teams involving various subject matter experts Partner with regulatory agencies to access data, expertise and sector insights 	December 2028	<ul style="list-style-type: none"> DAG, Enterprise & Special Audits Directors, Audit Services 	<ul style="list-style-type: none"> Number of environmental/climate audits completed

Transform Audit Delivery

S/N	Key Initiatives	Due date	Responsibility	KPIs
Objective 3: Strengthen audit quality management				
1	Transform Quality Assurance Unit to Quality Management (QM) Unit <ul style="list-style-type: none"> Review and update existing QA manuals to align with ISSAI 140 Conduct a gap assessment to identify missing controls and design updated quality objectives and risk responses Train supervisors and managers on their roles in the new quality management framework Recruit additional staff for the QM Unit 	June 2026	<ul style="list-style-type: none"> Auditor General Senior Audit Manager, Quality Assurance 	<ul style="list-style-type: none"> Updated QM manual approved and in use
2	Prepare for external peer reviews <ul style="list-style-type: none"> Undertake an institution-wide self-assessment using INTOSAI GUID 1900 and AFROSAI-E Performance Measurement Framework Engage AFROSAI-E and/or a peer SAI to conduct the external peer review Develop action plans to address recommendations arising from peer reviews Publish and communicate the peer review report 	April 2027, annually	<ul style="list-style-type: none"> Auditor General Directors, Audit Services Senior Audit Manager, Quality Assurance 	<ul style="list-style-type: none"> Number of peer reviews completed
3	Strengthen audit supervision and review mechanisms <ul style="list-style-type: none"> Develop an Audit Supervision and Review Manual Expand the QM function from post-audit inspection to end-to-end quality monitoring Address recurring quality findings through corrective and preventive actions Carry out a client satisfaction survey for auditees that focuses on the competency of auditors 	December 2026	<ul style="list-style-type: none"> Directors, Audit Service Senior Audit Manager, Quality Assurance 	<ul style="list-style-type: none"> Client (Auditee) satisfaction score
4	Embed quality management feedback into annual audit training and planning <ul style="list-style-type: none"> Consolidate observations from all reviews Integrate QM findings into the design of annual training content and thematic capacity-building program. Present quarterly QM feedback during management and audit planning meetings 	November 2026, annually	<ul style="list-style-type: none"> Directors, Audit Services Senior Audit Manager, Quality Assurance 	<ul style="list-style-type: none"> Client (Auditee) satisfaction score
5	Perform periodic reviews of completed engagements with engagement managers <ul style="list-style-type: none"> Develop and implement a structured annual QM review schedule Conduct detailed file reviews using ISSAI and ISQM-compliant checklists Hold post-review feedback sessions with engagement managers Prepare consolidated QA review reports 	September 2026, annually	<ul style="list-style-type: none"> Directors, Audit Services Senior Audit Manager, Quality Assurance 	<ul style="list-style-type: none"> Client (Auditee) satisfaction score

Transform Audit Delivery

S/N	Key Initiatives	Due date	Responsibility	KPIs
Objective 4: Enhance follow-up and enforcement of audit recommendations				
1	Review and revise the audit follow-up framework <ul style="list-style-type: none"> Periodically engage auditees, PAC, IAA and other oversight bodies to gather feedback on existing follow-up procedures and identify gaps Periodically review and update the follow-up strategy and manual Periodically validate and finalize the updated strategy and manual through stakeholder review sessions 	September 2026, annually	<ul style="list-style-type: none"> Auditor-General Directors, Audit Services Head, Follow-up 	<ul style="list-style-type: none"> Approved and revised audit follow-up strategy and manual.
2	Automate audit follow up processes <ul style="list-style-type: none"> Develop a database of auditees and their respective recommendations in order to track implementation Develop and maintain audit follow-up dashboard accessible to key stakeholders (PAC, MFDP, Internal Audit Agency, Office of the President, auditees, etc.) that summarizes audit recommendations and implementation status Train MAC and SOE focal persons on how to use the dashboard 	March 2027	<ul style="list-style-type: none"> Directors, Audit Head, Corporate IT Head, Follow-up 	<ul style="list-style-type: none"> Audit follow-up dashboard developed
3	Strengthen collaboration with the Public Accounts Committee (PAC) <ul style="list-style-type: none"> Hold structured pre-hearing technical sessions to brief PAC on major audit findings, risks and non-compliance issues Develop a joint follow-up calendar that aligns GAC's tracking, PAC hearings, MAC and SOE reporting cycles Share Follow Up Reports with PAC Establish a feedback mechanism to document PAC directives and ensure they are built into GAC's follow-up dashboard 	October 2026, annually	<ul style="list-style-type: none"> Auditor-General Directors, Audit Head, Follow-up Head, Communication 	<ul style="list-style-type: none"> Number of technical briefings with held annually
4	Intensify follow-up efforts <ul style="list-style-type: none"> Increase staffing of the Follow-Up Unit Prioritize follow-up audits for high-risk MACs and SOEs, recurring offenders and entities with significant financial exposures. Produce bi-annual follow-up audit briefs that highlight progress, unresolved issues, and areas requiring escalation 	March 2027	<ul style="list-style-type: none"> Auditor-General Head, Follow-up Head, Human Resources 	<ul style="list-style-type: none"> Percentage of audit recommendations implemented

Transform Audit Delivery

S/N	Key Initiatives	Due date	Responsibility	KPIs
Objective 5: Build specialized audit capacity in data analytics, AI, and other emerging technology				
1	Establish a Data Analytics unit <ul style="list-style-type: none"> Define the mandate, structure, and skill requirements for the unit Acquire analytics software (e.g., IDEA, SQL, Power BI, Python) Recruit and deploy specialist staff with backgrounds in statistics, computer science, data analytics Develop SOPs for the unit Develop a training plan and curriculum for the unit Partner with recognized training bodies, universities and tech providers to deliver high-quality, practical training for staff 	November 2027	<ul style="list-style-type: none"> Head, IT Audit Head, Corporate IT Directors, Audit 	<ul style="list-style-type: none"> Data analytics unit operational
2	Train auditors on AI tools and relevant emerging technologies <ul style="list-style-type: none"> Conduct a skills assessment to identify AI and technology skill gaps across audit teams Develop a training plan and curriculum Partner with recognized training bodies, universities and tech providers to deliver high-quality, practical training for staff 	July 2026	<ul style="list-style-type: none"> Head, Human Resources Directors, Audit Head, IT Audit 	<ul style="list-style-type: none"> Number of auditors certified in at least one analytics tool
3	Build cybersecurity and IT audit expertise <ul style="list-style-type: none"> Develop an IT and cybersecurity audit framework Train and certify IT auditors in CISA, cybersecurity maturity assessments and digital governance Conduct annual cybersecurity audits of MACs and SOEs operating critical digital platforms Establish a repository of common IT risks and vulnerabilities to support audit teams in identifying high-risk areas 	March 2028	<ul style="list-style-type: none"> Head, IT Audit Directors, Audit Head, Human Resources 	<ul style="list-style-type: none"> Number of auditors certified in cybersecurity
4	Conduct periodic performance evaluation on application of the use of data analytics, AI and emerging technology <ul style="list-style-type: none"> Conduct periodic evaluations to assess how well-trained staff are applying data analytics, AI, and digital tools in their audit work. Provide feedback to staff and identify areas where additional support or refresher training is needed. Update training plans based on common gaps identified during evaluations. 	October 2028, annually	<ul style="list-style-type: none"> Directors, Audit Head, Human Resources Head of IT Audit 	<ul style="list-style-type: none"> Number of emerging technology related audits conducted

Transform Audit Delivery - Monitoring and Evaluation

Indicator	Baseline (2024)	2026	2027	2028	2029	2030
Audit software procured	No audit software procured	Audit software procured	Audit software procured and operationalized	Audit software operationalized	Audit software operationalized	Audit software operationalized
Increase in audit coverage	65%	70%	75%	80%	85%	85%
Percentage of legacy files digitalized	N/A	50%	75%	100%	100%	100%
Percentage of engagements using standard templates	N/A	60%	80%	80%	90%	95%
Audit strategy developed	N/A	Audit strategy developed	Audit strategy operationalized	Audit strategy operationalized	Audit strategy revalidated	Revalidated audit strategy operationalized
Number of audit trainings per year		1	1	1	1	1
Number of joint audits per year	0	0	2	4	6	6
Number of special investigations completed	0	2	4	4	6	8
Number of environmental/ climate audits completed	N/A	0	1	2	4	4
Updated QM manual approved and in use	N/A	QM manual approved and in use	QM manual approved and in use	QM Manual reviewed	Reviewed QM manual in use	Reviewed QM manual in use
Number of peer reviews completed	1	1	1	1	1	1
Client (Auditee) satisfaction score	N/A	70%	70%	75%	80%	80%

Transform Audit Delivery - Monitoring and Evaluation

Indicator	Baseline (2024)	2026	2027	2028	2029	2030
Approved and revised audit follow-up strategy and manual	N/A	70%	100%	100%	100%	100%
Audit follow-up dashboard developed	N/A	80%	100%	100%	100%	100%
Number of technical briefings with PAC held annually		2	2	2	2	2
Percentage of audit recommendations implemented	N/A	30%	35%	40%	45%	50%
Data analytics unit operational	N/A	70%	100%	100%	100%	100%
Number of auditors certified in at least one analytics tool	0	0	0	1	2	2
Number of auditors certified in cybersecurity	0	0	0	1	2	2
Number of emerging technology related audits conducted	0	-	-	2	2	4

Strategic Goal 2: Pursue financial independence - Objectives



STRATEGIC OBJECTIVES

- | | |
|----------|--|
| 1 | Fully implement financial independence provisions under the GAC Act |
| 2 | Diversify funding sources to reduce reliance on government |
| 3 | Strengthen financial management and transparency |
| 4 | Advocate for the inclusion of GAC in the Constitution |

Pursue financial independence - Objectives



Outcome: Achieve full financial independence and grow other Receipts by 30%

- 1 Fully implement financial independence provisions under the GAC Act.**

Implementing the Act's financial autonomy provisions ensures that GAC receives timely, predictable, and legally protected funding to carry out its mandate without external interference. This strengthens GAC's independence, reduces operational delays caused by funding bottlenecks, and allows the Commission to plan and execute audits more effectively.
- 2 Diversify funding sources to reduce reliance on government.**

Diversifying funding enables GAC to secure additional resources for technology upgrades, capacity building, and specialized audits without overdependence on government budgets. This supports financial resilience and enhances operational continuity.
- 3 Strengthen financial management and transparency.**

Improving internal financial management systems enhances the GAC's use of its resources in an efficient and transparent manner, and in line with international standards. This not only enhances public trust and credibility but also demonstrates that GAC models the good financial governance it expects from the institutions it audits.
- 4 Advocate for the inclusion of GAC in the Constitution**

Securing constitutional recognition provides long-term protection for GAC's mandate, funding autonomy, and operational independence. This elevates GAC's status as a key national accountability institution and reduces vulnerabilities to administrative or political changes.

Pursue financial independence

S/N	Key Initiatives	Due date	Responsibility	KPIs
Objective 1: Fully implement financial independence provisions under the GAC Act.				
1	<p>Engage the Ministry of Finance and Legislature to negotiate timely disbursements as stipulated by law</p> <ul style="list-style-type: none"> • Hold structured negotiation meetings with MFDP and the Legislature to agree on predictable bi-annual release schedules • Engage the Legislature for inclusion of the GAC financial independence, as contained in the GAC Act, in the fiscal year budget laws. • Track and document all delays or deviations in releases and escalate persistent issues to National Legislature for intervention • Provide briefings to the Legislature consistent with the PFM Regulations to maintain visibility and strengthen accountability • Engage donor partners to include MFDP disbursements to GAC in line with the GAC Act as part of conditions for budgetary and other financial support to the government (use of disbursement-linked indicators) 	January 2027	<ul style="list-style-type: none"> • Auditor General • DAG, Administration • Financial Comptroller • Head, Legal 	<ul style="list-style-type: none"> • Biannual statutory disbursements released on time
2	<p>Clearly demonstrate GAC's impact to Government</p> <ul style="list-style-type: none"> • Develop an annual Impact Report highlighting recoveries, savings, systemic reforms and governance improvements from audits. • Create a digital dashboard showing real-time performance indicators such as financial recoveries • Engage MoF, PAC, and Cabinet stakeholders through presentations and policy dialogues showcasing GAC's contribution to accountability and transparency 	March 2027	<ul style="list-style-type: none"> • Auditor General • Head, Communications • Head, Strategy & Operational Planning 	<ul style="list-style-type: none"> • Annual Impact Report published

Pursue financial independence

S/N	Key Initiatives	Due date	Responsibility	KPIs
Objective 2: Diversify funding sources to reduce reliance on government				
1	Develop partnerships and MoUs with regional and international institutions <ul style="list-style-type: none"> Identify strategic institutions such as World Bank, GIZ and peer SAIs for collaboration Draft MoUs and partnership proposals identifying areas such as training, co-funded audits and technical exchange. Finalize and sign MoUs with agreed implementation plans Conduct annual reviews to track progress and identify opportunities for scaling or new collaboration. 	October 2027, annually	<ul style="list-style-type: none"> AG, Head, Projects Office Head, Administration 	<ul style="list-style-type: none"> Number of MoUs/partnerships signed
2	Strengthen donor engagement <ul style="list-style-type: none"> Identify domestic and international development partners that support governance, audit reforms, digitalization and capacity building Develop project concept notes that projects donors can support Hold quarterly coordination meetings with development partners to review progress and address emerging issues 	April 2027	<ul style="list-style-type: none"> Auditor General Head, Projects Office 	<ul style="list-style-type: none"> Amount of donor support received
3	Continue special audit fee arrangements for SOEs <ul style="list-style-type: none"> Enhance receivables collection mechanism to ensure liquidity to finance audit activities Review and update the costing framework used to determine audit fees charged to SOEs Engage SOEs and key stakeholders to renegotiate updated fee structures based on workload and complexity. Enhance efficiency so that work is completed within the allocated resources. Conduct annual reviews of the fee arrangement to ensure sustainability. 	August 2026	<ul style="list-style-type: none"> Auditor General Financial Comptroller Deputy AGs 	<ul style="list-style-type: none"> Collections from Audit fees
4	Establish the GAC Academy <ul style="list-style-type: none"> Provide paid training, advisory and professional development services to MACs, SOEs and other SAIs Deliver paid courses on PFM, VFM, governance and risk and audit committee effectiveness Develop a fee structure for sustainability 	September 2027	<ul style="list-style-type: none"> Auditor General Financial Comptroller Deputy AGs 	<ul style="list-style-type: none"> Percentage increase in other receipts

Pursue financial independence

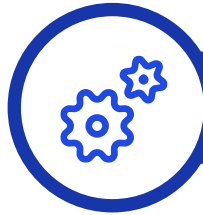
S/N	Key Initiatives	Due date	Responsibility	KPIs
Objective 3: Strengthen financial management and transparency				
1	Automate GAC's financial management system (QuickBooks) through cloud back up <ul style="list-style-type: none"> Assess current QuickBooks setup and identify automation gaps, backup limitations, user access issues, and security vulnerabilities. Migrate QuickBooks to a cloud-based environment Train Finance and Internal Audit staff on using the cloud-enabled QuickBooks 	November 2026	<ul style="list-style-type: none"> Director, Administration Financial Comptroller 	<ul style="list-style-type: none"> Cloud-based QuickBooks system fully operational
2	Enhance Internal Audit unit to monitor financial practices and prevent misallocations or inefficiencies <ul style="list-style-type: none"> Develop an annual internal audit workplan focusing on high-risk financial areas such as procurement and payroll Introduce a system for tracking internal audit recommendations, ensuring prompt corrective action and escalation of unresolved issues Integrate internal audit findings into performance reviews 	December 2026	<ul style="list-style-type: none"> Head, Internal Audit Financial Comptroller 	<ul style="list-style-type: none"> % of IA recommendations implemented

S/N	Key Initiatives	Due date	Responsibility	KPIs
Objective 4: Advocate for the inclusion of GAC in the Constitution				
1	Build national consensus and public support for constitutional entrenchment of GAC <ul style="list-style-type: none"> Develop and deploy clear advocacy messages explaining the value of constitutional entrenchment to stakeholders Conduct sustained high-level stakeholder dialogues to secure political and civic support. Implement nationwide public sensitization campaigns 	January 2028	<ul style="list-style-type: none"> Auditor-General Head, Communications Head, Legal 	<ul style="list-style-type: none"> Number of high-level constitutional amendment engagement meetings held
2	Develop constitutional amendment proposal for GAC <ul style="list-style-type: none"> Convene expert policy and legal dialogues to review comparative SAI models and constitutional options Prepare technical papers and legal briefs to support amendment proposals Draft and submit the amendment proposal for Executive and Legislative consideration and enactment 	March 2028	<ul style="list-style-type: none"> Head, Communications 	<ul style="list-style-type: none"> Constitutional amendment proposal submitted

Pursue financial independence - Monitoring and Evaluation

Indicator	Baseline (2024)	2026	2027	2028	2029	2030
Biannual statutory disbursements released on time	Monthly	Bi-annually	Bi-annually	Bi-annually	Bi-annually	Bi-annually
Annual Impact Report published	N/A	0	1	1	1	1
Number of MoUs/partnerships signed	N/A	-	1	1	1	2
Amount of donor support received	0	\$200,000	\$400,000	\$550,000	\$650,000	\$700,000
Collections from Audit fees		\$834,704	\$876,439	\$920,261	\$966,274	\$1,014,588
Percentage increase in other receipts	-27%	5%	10%	10%	20%	25%
Cloud-based QuickBooks system fully operational	N/A	100%	100%	100%	100%	100%
% of IA recommendations implemented	N/A	50%	50%	60%	75%	75%
Number of high-level constitutional amendment engagement meetings held	N/A	1	2	2	2	2
Constitutional amendment proposal submitted		50%	70%	100%		

Strategic Goal 3: Enhance Operational Excellence - Objectives



STRATEGIC OBJECTIVES

- | | |
|----------|---|
| 1 | Enhance communication and stakeholder engagement |
| 2 | Institutionalize robust governance and SOPs |
| 3 | Strengthen monitoring and evaluation (M&E) |
| 4 | Improve resource and logistics management |
| 5 | Ensure compliance and risk management |

Enhance Operational Excellence - Objectives



Outcome: Achieve an increased visibility of GAC internationally and a modern office block constructed.

1 Enhance communication and stakeholder engagement

This aims to improve how information flows within GAC and how the institution engages with external stakeholders. Strong communication practices will ensure that staff understand organizational priorities and that stakeholders such as auditees, oversight bodies, and the public receive timely and accurate information.

2 Institutionalize robust governance and SOPs

The objective is to standardize critical work processes across GAC by developing, updating, and enforcing governance frameworks and Standard Operating Procedures. This will reduce inconsistencies, eliminate reliance on informal practices, improve accountability, and strengthen organizational discipline.

3 Strengthen monitoring and evaluation (M&E)

This focuses on improving GAC's ability to track organizational performance, measure outputs and results, and use evidence for decision-making. Establishing a functional M&E system will allow the Commission to track progress in real time, identify bottlenecks early, and make timely adjustments.

4 Improve resource and logistics management

This objective seeks to address long-standing gaps in equipment, vehicles, office supplies, and logistical support that affect the timely execution of audits and administrative work. Strengthening resource planning, procurement, distribution, and maintenance processes will ensure that staff receive the tools and logistics they need to work efficiently and safely.

5 Ensure compliance and risk management

The aim is to embed a stronger compliance culture and a more structured approach to risk identification, assessment, mitigation, and reporting. Strengthening internal controls, improving adherence to policies, and institutionalizing risk management processes will reduce operational interruptions, protect institutional integrity, and improve audit readiness and continuity.

Enhance Operational Excellence

S/N	Key Initiatives	Due date	Responsibility	KPIs
Objective 1: Enhance communication and stakeholder engagement				
1	Develop and implement a comprehensive communication strategy <ul style="list-style-type: none"> Conduct an internal and external communications needs and gap assessment Define clear communication objectives, key messages, audiences, channels and governance arrangements Develop and roll out an internal communication plan Develop an implementation roadmap, content calendar and brand guidelines Orient staff on the communication strategy and their roles in execution 	September 2026	<ul style="list-style-type: none"> Head, Communication Head, Strategic & Operational Planning 	<ul style="list-style-type: none"> Communication strategy developed
2	Develop and operationalize a stakeholder engagement strategy <ul style="list-style-type: none"> Identify and map key internal and external stakeholders Map engagement objectives and expectations for each stakeholder group Develop a stakeholder engagement strategy Validate, approve, and roll out the stakeholder engagement strategy 	September 2026	<ul style="list-style-type: none"> Auditor General Head, Strategic & Operational Planning Head, Communication Head, Projects Office 	<ul style="list-style-type: none"> Stakeholder engagement strategy approved
3	Enhance GAC presence in AFROSAI-E and INTOSAI <ul style="list-style-type: none"> Identify relevant AFROSAI-E and INTOSAI committees and working groups to join Nominate key staff to selected AFROSAI-E and INTOSAI committees and working groups Develop and submit technical papers to AFROSAI and INTOSAI platforms Host and co-host AFROSAI and INTOSAI activities 	December 2027	<ul style="list-style-type: none"> Auditor General Deputy Auditor Generals 	<ul style="list-style-type: none"> Number of AFROSAI-E and INTOSAI events hosted Number of AFROSAI-E and INTOSAI committees joined
4	Establish a digital communication portal and public information platform <ul style="list-style-type: none"> Build a central intranet page for internal notices, HR updates, audit schedules, templates, SOPs, etc. Redesign external website for improved navigation, accessibility and public information on audits 	October 2027	<ul style="list-style-type: none"> Head, Communication Head, Corporate IT 	<ul style="list-style-type: none"> Percentage of monthly active users

Enhance Operational Excellence

S/N	Key Initiatives	Due date	Responsibility	KPIs
Objective 1: Enhance communication and stakeholder engagement				
5	Institutionalize quarterly dialogue platforms with key stakeholders <ul style="list-style-type: none"> Set up structured quarterly dialogue sessions to discuss audit findings, implementation gaps, and capacity needs Develop briefing templates to guide consistent stakeholder updates Track commitments and follow-up actions arising from engagements 	March 2027, quarterly	<ul style="list-style-type: none"> Auditor General Head, Communication Directors, Audits 	<ul style="list-style-type: none"> Number of quarterly dialogues held per year
6	Increase public awareness and citizen engagement on audit issues <ul style="list-style-type: none"> Publish citizen friendly version of audit reports Run annual campaigns to promote understanding of audit findings and the role of GAC Introduce public feedback and whistleblower channels via the website 	July 2027	<ul style="list-style-type: none"> Head, Communication Directors, Audit 	<ul style="list-style-type: none"> Percentage of audit reports converted into citizen friendly version
7.	Strengthen media relations and external communication <ul style="list-style-type: none"> Conduct annual media capacity-building sessions and briefings to improve accurate reporting on GAC's mandate, audit processes and findings Conduct annual media briefings on GAC's mandate, findings, and progress Develop easy-to-understand content: infographics, FAQs, simplified audit summaries and share with the media 	September 2026	<ul style="list-style-type: none"> Auditor General Head, Communication 	<ul style="list-style-type: none"> Number of media trainings conducted
8	Implement a service desk / help desk for stakeholder feedback and complaints resolution <ul style="list-style-type: none"> Design and approve a stakeholder feedback and complaints handling framework Establish a dedicated service desk function with trained staff, systems and SOPs Track, analyze, and report on feedback trends, resolution performance, and stakeholder satisfaction to inform continuous improvement. 	June 2028	<ul style="list-style-type: none"> Head, Communication Head, Corporate IT 	<ul style="list-style-type: none"> Help desk fully established and staffed

Enhance Operational Excellence

S/N	Key Initiatives	Due date	Responsibility	KPIs
Objective 2: Institutionalize robust governance and SOPs				
1.	Develop and standardize comprehensive SOPs for all departments <ul style="list-style-type: none"> Conduct a process-mapping exercise across all units to identify current workflows and gaps. Draft SOPs covering administrative processes, audit processes, HR, ICT, logistics, procurement, and reporting. Validate SOPs with department heads and align with existing legal frameworks. Roll out training for staff on how to apply SOPs in daily operations. 	July 2027	<ul style="list-style-type: none"> Auditor General Head, Strategic & Operational Planning Departmental Heads 	<ul style="list-style-type: none"> Percentage of units with approved SOPs Percentage of staff trained on SOPs
2.	Establish a centralized governance and compliance framework <ul style="list-style-type: none"> Develop governance standards clarifying decision-making authorities, delegation protocols, and reporting lines. Create compliance guidelines on ethical conduct, conflict of interest, and adherence to regulatory obligations. Set up a compliance monitoring dashboard to track policy adherence. Train staff on governance and compliance requirements. 	March 2028	<ul style="list-style-type: none"> Auditor General Head, Strategic & Operational Planning Departmental Heads 	<ul style="list-style-type: none"> Number of governance trainings delivered annually.
3.	Conduct organizational governance training for managers and unit heads <ul style="list-style-type: none"> Develop a governance training curriculum tailored to GAC's institutional structure. Train managers on oversight roles, ethical leadership, reporting obligations, and supervisory responsibilities. Conduct annual refresher workshops to reinforce consistency. 	January 2027	<ul style="list-style-type: none"> Head, Strategic & Operational Planning Head, Human Resource 	<ul style="list-style-type: none"> Percentage of managers trained annually
4.	Improve monitoring of internal controls and administrative compliance <ul style="list-style-type: none"> Conduct annual internal control assessments across administrative departments. Standardize compliance checklists for procurement, HR, finance, and logistics processes. Track recurring issues and develop corrective action plans with responsible units. 	June 2027	<ul style="list-style-type: none"> Head, Internal Audit Director, Administration 	<ul style="list-style-type: none"> Percentage of internal control weaknesses resolved annually

Enhance Operational Excellence

S/N	Key Initiatives	Due date	Responsibility	KPIs
Objective 3: Strengthen monitoring and evaluation (M&E)				
1.	Fully implement the monitoring and evaluation procedure guide <ul style="list-style-type: none"> Finalize and circulate the M&E Procedure Guide to all departments. Train departments on the use of templates for data collection, reporting, and performance tracking. Integrate M&E responsibilities into job descriptions for departmental heads. Enforce quarterly M&E reporting through a centralized submission calendar. 	December 2026	<ul style="list-style-type: none"> Auditor General Head, Strategic & Operational Planning Departmental Heads 	<ul style="list-style-type: none"> M&E Framework operational
2.	Strengthen the Integrated Performance Management System (IPMS) <ul style="list-style-type: none"> Digitize performance reporting templates and link them to departmental work plans. Establish dashboards for tracking progress on audit assignments, administrative functions, and strategic objectives. Train unit heads and supervisors on performance monitoring and coaching. Conduct mid-year and annual performance reviews using standardized instruments. 	March 2028	<ul style="list-style-type: none"> Director, Administration Head, Human Resource Head, Corporate IT 	<ul style="list-style-type: none"> Percentage of staff with completed annual appraisals
3.	Conduct regular performance reviews and mid-term evaluations <ul style="list-style-type: none"> Conduct quarterly performance check-ins with all departments Prepare mid-term evaluation reports assessing progress toward strategic objectives Present findings to senior management and develop corrective action plans Track implementation of recommendations in subsequent review cycles 	September 2026 (ongoing)	<ul style="list-style-type: none"> Head, Strategic & Operational Planning Departmental Heads 	<ul style="list-style-type: none"> Number of quarterly review reports completed.
4.	Build M&E capacity across strategic and operational department <ul style="list-style-type: none"> Conduct M&E training programs on results-based management, data analysis, and reporting Identify M&E focal persons in each department and train them as internal champions Provide continuous coaching to strengthen data quality, interpretation, and reporting accuracy 	November 2026	<ul style="list-style-type: none"> Auditor General Head, Strategic & Operational Planning Departmental Heads 	<ul style="list-style-type: none"> Percentage of staff trained annually on M&E.

Enhance Operational Excellence

S/N	Key Initiatives	Due date	Responsibility	KPIs
Objective 4: Improve resource and logistics management				
1.	Construct, equip, and operationalize the new GAC office <ul style="list-style-type: none"> Procure construction contractors and consultants using the approved architectural designs Complete construction and basic fit-out works, including offices, meeting rooms, and utilities Install essential ICT, security, and power systems to support operations Implement a phased relocation and commissioning plan, ensuring minimal disruption to audit operations and support services 	July 2030	<ul style="list-style-type: none"> Auditor General DAG, Administration Chief of Office Staff Head, Finance Head, Procurement Head, Corporate IT AFFM 	<ul style="list-style-type: none"> Construction and fit-out completed within approved budget and timeline 100 percent of critical systems (ICT, security, power) operational at commissioning
2.	Establish a comprehensive resource and asset management system <ul style="list-style-type: none"> Conduct a comprehensive baseline asset verification exercise. Develop an asset register with consistent coding, categorization, and status information Introduce quarterly physical asset checks Standardize asset issuance, transfer, and disposal procedures. 	January 2027	<ul style="list-style-type: none"> Director, Administration Head, Finance Head, Internal Audit 	<ul style="list-style-type: none"> Quarterly asset compliance reports produced
3.	Strengthen procurement planning and compliance with PPCC requirements <ul style="list-style-type: none"> Develop annual procurement plans aligned with the operational budget. Train procurement and unit heads on PPCC procedures, thresholds, and documentation Create standard procurement templates and checklists for compliance Introduce quarterly procurement performance reviews. 	October 2026, annually	<ul style="list-style-type: none"> Director, Administration Head, Finance Head, Procurement 	<ul style="list-style-type: none"> Percentage of procurement activities aligned with approved plans
4.	Strengthen fleet management and vehicle allocation to support audit operations <ul style="list-style-type: none"> Assess the current fleet condition and utilization levels Procure additional vehicles to support audit operations Develop a vehicle allocation and rotation schedule aligned with audit plans Establish a routine preventive maintenance plan and service calendar Introduce basic fleet tracking logs for mileage, fuel consumption, and repairs 	July 2026	<ul style="list-style-type: none"> Director, Administration (Logistics Unit) Directors, Audit AFFM 	<ul style="list-style-type: none"> Percentage of audits receiving required vehicles

Enhance Operational Excellence

S/N	Key Initiatives	Due date	Responsibility	KPIs
Objective 4: Improve resource and logistics management				
5.	Enhance facilities management and operational working environments <ul style="list-style-type: none"> Conduct an annual facilities audit to identify safety, space, and maintenance needs Implement a routine maintenance schedule for office spaces, utilities, and equipment. Improve workspace ergonomics and access to basic office tools (e.g., printers, chairs, desks) Establish a maintenance request system with standard turnaround times. 	March 2027	<ul style="list-style-type: none"> Director, Administration (Facilities Unit) 	<ul style="list-style-type: none"> Percentage of maintenance requests completed within 14 days
6.	Improve resource allocation and budgeting efficiency <ul style="list-style-type: none"> Introduce quarterly budget execution reviews to identify funding bottlenecks Strengthen cost estimation processes for audit missions and administrative needs Develop a resource request and prioritization framework to improve transparency Regularize communication between Finance and all departments during budget preparation 	January 2028	<ul style="list-style-type: none"> Director, Administration Head, Finance 	<ul style="list-style-type: none"> Budget execution rate improved Percentage of units receiving timely resource allocations.
7.	Establish a centralized logistics coordination system <ul style="list-style-type: none"> Map all logistics processes and eliminate duplication or delays Set up a centralized request and approval platform for vehicles, stationery, equipment, and field supplies Introduce standard turnaround-time benchmarks for logistics requests Track logistics fulfilment rates quarterly. 	June 2028	<ul style="list-style-type: none"> Director, Administration Head, Procurement AFFM Stores 	<ul style="list-style-type: none"> Quarterly logistics performance reports produced

Enhance Operational Excellence

S/N	Key Initiatives	Due date	Responsibility	KPIs
Objective 5: Ensure compliance and risk management				
1.	Develop and implement an institutional risk management framework <ul style="list-style-type: none"> Identify key operational, financial, IT, audit, and reputational risks across units Develop a risk register with clear mitigation actions, owners, and tracking timelines Train departmental heads on risk identification, reporting, and mitigation Integrate risk reporting into quarterly management meetings. 	March 2027	<ul style="list-style-type: none"> Head, Strategic & Operational Planning Head, Internal Audit Departmental Heads 	<ul style="list-style-type: none"> Risk framework approved and operational.
2.	Build capacity on integrity, risk, and compliance for all staff <ul style="list-style-type: none"> Conduct annual training on ethics, conflict of interest, whistleblowing, risk management, and compliance Train managers on supervisory responsibilities for ensuring compliance Introduce compliance induction modules for all new staff 	January 2027	<ul style="list-style-type: none"> Head, Human Resource Head, Internal Audit Quality Assurance 	<ul style="list-style-type: none"> Percentage of staff trained annually on integrity, risk, and compliance
3.	Conduct quarterly internal control assessments <ul style="list-style-type: none"> Perform internal control reviews in finance, HR, logistics, procurement, and ICT. Assess weaknesses in documentation, approvals, segregation of duties, and record-keeping Develop corrective action plans and track implementation progress. 	June 2027, quarterly	<ul style="list-style-type: none"> Director, Administration Head, Internal Audit Quality Assurance Head, Finance 	<ul style="list-style-type: none"> Percentage of control weaknesses resolved per quarter Number of quarterly internal control reports
4.	Improve internal coordination between Internal Audit, Management Internal Control, Follow-Up Unit, and Administration <ul style="list-style-type: none"> Establish quarterly coordination meetings between oversight units Develop shared documentation and information exchange protocols Track implementation of internal recommendations across units. 	January 2027	<ul style="list-style-type: none"> Director, Administration Head, Follow-up Head, Internal Audit Quality Assurance Management Internal Controls 	<ul style="list-style-type: none"> Number of coordination meetings held annually

Enhance Operational Excellence - Monitoring and Evaluation

Indicator	Baseline (2024)	2026	2027	2028	2029	2030
Internal Communication Framework approved.	N/A	Approved	Implemented	Implemented	Reviewed	Updated
Stakeholder engagement strategy approved	N/A	Approved	Implemented	Implemented	Reviewed	Updated
Number of AFROSAI-E and INTOSAI events hosted	-	1	1	1	1	1
Number of AFROSAI-E and INTOSAI committees joined	-	2	2	2	2	2
Percentage of annual engagements delivered	40%	50%	60%	75%	80%	90%
Percentage of monthly active users	-	20%	25%	30%	35%	40%
Number of quarterly dialogues held per year	0	1	2	3	4	4
Percentage of audit reports converted into citizen friendly version	-	25%	50%	50%	100%	100%
Number of media training conducted	-	1	1	1	2	2
Help desk fully established and staffed						
Number of units with approved SOPs	N/A	5	10	12	15	All units
Percentage of staff trained on SOPs	N/A	20%	40%	50%	70%	90%
Number of governance trainings delivered annually	2	3	4	4	4	4
Percentage of managers participating in governance training annually	30%	50%	65%	75%	85%	100%
Percentage of internal control weaknesses resolved annually	30%	50%	65%	75%	85%	90%
M&E Framework operational	N/A	Approved	Implemented	Implemented	Reviewed	Updated
Percentage of staff with completed annual appraisals	<50%	>60%	>65%	>70%	>75%	>85%

Enhance Operational Excellence - Monitoring and Evaluation

Indicator	Baseline (2024)	2026	2027	2028	2029	2030
Number of quarterly review reports completed.	0	2	3	4	4	4
Percentage of staff trained annually on M&E.	50%	60%	65%	70%	75%	85%
Construction and fit-out completed within approved budget and timeline	Land acquired	Contractors procured	Building commenced	Building commenced	Building completed	New operationalized office
100 percent of critical systems (ICT, security, power) operational at commissioning	-	-	-	-	-	All critical infrastructure operationalized
Quarterly asset compliance reports produced	0	2	3	4	4	4
Percentage of procurement activities aligned with approved plans	65%	75%	85%	90%	95%	100%
Percentage of audits receiving required vehicles	-	50%	65%	80%	90%	100%
Percentage of maintenance requests completed within 14 days	60%	70%	85%	90%	95%	95%
Budget execution rate improved	60%	70%	70%	75%	75%	85%
Percentage of units receiving timely resource allocations	55%	65%	75%	85%	90%	95%
Quarterly logistics performance reports produced	N/A	2	4	4	4	4
Risk framework approved and operational	N/A	Approved	Implemented	Embedded	Embedded	Embedded
Percentage of staff trained annually on integrity, risk, and compliance	20%	40%	60%	75%	85%	90%
Percentage of control weaknesses resolved per quarter	40%	55%	70%	85%	90%	95%
Number of quarterly internal control reports	0	2	4	4	4	4
Number of coordination meetings held annually	2	4	6	6	6	6

Strategic Goal 4: Leverage Technology & Digital Transformation Objectives



STRATEGIC OBJECTIVES

- | | |
|----------|---|
| 1 | Achieve full digitalization of audit and administrative processes. |
| 2 | Strengthen IT governance and cybersecurity. |
| 3 | Build digital skills |

Leverage Technology & Digital Transformation - Objectives



Outcome: Achieve a digitally enabled GAC where technology, data, and automation drive efficiency, quality, and transparency in audit delivery and institutional management.

1 Achieve full digitalization of audit and administrative processes.

This objective aims to transition GAC from predominantly manual, paper-based operations to a fully digital workflow across both audit and administrative functions. By adopting integrated digital systems for planning, fieldwork, documentation, review, reporting, and internal administration. The goal will position the Commission to deliver audits more efficiently, strengthen institutional transparency, and ensure that information flows seamlessly across departments.

2 Strengthen IT governance and cybersecurity.

The objective is to strengthen oversight of technology systems and digital investments. Establishing clear IT governance policies will ensure alignment between technology initiatives and the Commission's strategic priorities. Enhancing cybersecurity protocols, access controls, and user awareness will safeguard critical audit data, promote compliance, and protect the integrity of institutional information systems.

3 Build digital skills

This objective aims to develop the digital capabilities of GAC staff at all levels so they can use new systems effectively and confidently. It focuses on improving staff competency in digital tools and cybersecurity awareness.

Leverage Technology & Digital Transformation

S/N	Key Initiatives	Due date	Responsibility	KPIs
Objective 1: Achieve full digitalization of audit and administrative processes				
1.	Develop and approve GAC ICT digitalization strategy & roadmap (2026–2030) <ul style="list-style-type: none"> Conduct ICT needs assessment across all departments Define digital priorities for audit, admin, HR, finance and communications Prepare costed roadmap aligned to GAC's budget & donor funding windows 	October 2026	<ul style="list-style-type: none"> Head, Corporate IT Head, Strategic & Operational Planning 	<ul style="list-style-type: none"> ICT Digitalization Strategy approved
2.	Deploy an integrated administrative management platform <ul style="list-style-type: none"> Assess current administrative workflows to identify which processes can be digitized Select a modular administrative platform suitable for a public-sector environment Digitize key administrative workflows 	September 2027	<ul style="list-style-type: none"> Director, Administration Head, Human Resources Head, Finance Head, Corporate IT 	<ul style="list-style-type: none"> Integrated Administrative Management System deployed
3	Establish institution-wide document and knowledge management systems <ul style="list-style-type: none"> Create a structured filing and classification framework aligned with audit standards, administrative needs, and the Follow-Up Unit's reporting requirements. Deploy a cloud-backed document management tool (e.g., SharePoint, OneDrive) with user access controls and folder permissions. Establish guidelines for naming, storing, sharing, and archiving documents to ensure consistency across all departments. 	July 2026	<ul style="list-style-type: none"> Head, Corporate IT Director, Administration Directors, Audit Services 	<ul style="list-style-type: none"> Cloud-based document management tool deployed
4	Strengthen connectivity, hardware, and digital infrastructure <ul style="list-style-type: none"> Upgrade internet bandwidth Set up secure local/cloud servers for all systems Replace outdated laptops and equipment Implement automated backup systems Provide UPS or solar backup for critical systems 	November 2026	<ul style="list-style-type: none"> Head, Corporate IT Director, Administration 	<ul style="list-style-type: none"> Percentage improvement in internet uptime
5	Establish a digital change management and system adoption program <ul style="list-style-type: none"> Develop a change management plan for digital transition Align department-level workflows with the new digital platforms Monitor monthly system usage and compliance Establish a feedback and issue-resolution mechanism 	September 2026	<ul style="list-style-type: none"> Director, Administration Head, Corporate IT 	<ul style="list-style-type: none"> IT Change management plan developed

Leverage Technology & Digital Transformation

S/N	Key Initiatives	Due date	Responsibility	KPIs
Objective 2: Strengthen IT governance and cybersecurity				
1	Establish a formal IT governance framework <ul style="list-style-type: none"> Review and update IT policy Define approval processes for IT procurement and maintenance Create a yearly IT governance compliance checklist 	November 2026	<ul style="list-style-type: none"> DAG, Administration Director, Administration Head, Corporate IT 	<ul style="list-style-type: none"> IT Policy reviewed and approved
2	Strengthen cybersecurity infrastructure & controls <ul style="list-style-type: none"> Deploy endpoint protection (antivirus, anti-malware) Procure and install enterprise firewall at the Head Office Create a yearly IT governance compliance checklist Configure secure password and authentication standards 	September 2027	<ul style="list-style-type: none"> Director, Administration Head, Corporate IT 	<ul style="list-style-type: none"> Number of devices protected Reduction rate in cybersecurity incidents
3	Implement data backup, disaster recovery and business continuity processes <ul style="list-style-type: none"> Identify critical systems requiring routine backup Configure automated daily and weekly backup routines Set up an offsite/cloud backup repository Conduct annual disaster recovery drills 	March 2027	<ul style="list-style-type: none"> Head, Corporate IT 	<ul style="list-style-type: none"> Backup coverage for critical systems requiring routine backup Number of drills conducted
4	Implement network and system security hardening <ul style="list-style-type: none"> Create standard configurations for laptops, servers, and network devices Remove unused software and close unnecessary network services Enforce strong password and lockout settings Document and track all high-risk vulnerabilities resolved 	September 2028	<ul style="list-style-type: none"> Head, Corporate IT 	<ul style="list-style-type: none"> Number of high-risk vulnerabilities resolved
5	Conduct regular cybersecurity awareness and phishing simulation training across GAC <ul style="list-style-type: none"> Develop simplified training modules relevant to GAC's context Roll out quarterly practical sessions on email safety, data handling and device use Conduct phishing simulation tests Track high-risk user groups and offer targeted coaching 	June annually 2026,	<ul style="list-style-type: none"> Head, Corporate IT Head, Human Resources 	<ul style="list-style-type: none"> Percentage of staff trained on cyber annually

Leverage Technology & Digital Transformation

S/N	Key Initiatives	Due date	Responsibility	KPIs
Objective 3: Build digital skills				
1	Develop and implement a GAC digital skills framework & training plan <ul style="list-style-type: none"> Identify digital skills required for each function Assess current staff proficiency using a structured self-assessment tool Design a training calendar for annual roll-out Track participation and assess post-training application 	May 2026	<ul style="list-style-type: none"> Head, Corporate IT Head, Human Resources 	<ul style="list-style-type: none"> Approved digital skills training plan
2	Train staff on core enterprise systems and IT foundational skills <ul style="list-style-type: none"> Prepare function-specific manuals for HR, procurement, finance, asset management Deliver hands-on labs for HRMIS, DMS, and workflow systems Deliver quarterly foundational ICT sessions tailored to staff needs Monitor attendance and repeat sessions for staff needing refresher Link training to HR performance and appraisal discussions 	August 2026, annually	<ul style="list-style-type: none"> Head, Corporate IT Head, Human Resources 	<ul style="list-style-type: none"> Percentage of staff trained on IT foundational skills
3	Establish a digital champions Program across departments/units <ul style="list-style-type: none"> Identify at least one digital champion per department Train champions to provide day-to-day support on systems Organize monthly coordination meetings to track adoption issues Maintain a log of departmental digital improvements 	February 2027	<ul style="list-style-type: none"> Head, Corporate IT Departmental/Unit Heads 	<ul style="list-style-type: none"> Number of digital champions trained

Leverage Technology & Digital Transformation - Monitoring and Evaluation

Indicator	Baseline (2024)	2026	2027	2028	2029	2030
ICT Digitalization Strategy approved	N/A	ICT Digitalization Strategy approved	ICT Digitalization Strategy implemented	ICT Digitalization Strategy implemented	ICT Digitalization Strategy implemented	ICT Digitalization Strategy implemented
Full deployment of the Integrated Audit Management System	N/A	-	Pilot	Partial rollout	Full rollout	Optimized
Cloud-based document management tool deployed	N/A	Procured	Deployed	Fully operational	Fully operational	Fully operational
Percentage improvement in internet uptime	0%	10%	10%	15%	15%	20%
IT Change management plan developed	N/A	IT Change management plan developed	IT Change management plan implemented	IT Change management plan implemented	IT Change management plan implemented	IT Change management plan implemented
IT Policy reviewed and approved	IT Policy Developed	IT Policy reviewed and approved	IT Policy implemented	IT Policy implemented	IT Policy reviewed	Reviewed IT Policy implemented
Reduction rate in cybersecurity incidents		20%	20%	30%	35%	35%
Backup coverage for critical systems requiring routine backup	<30%	50%	60%	75%	90%	100%
Backup success rate	N/A	85%	90%	95%	97%	100%
Number of high-risk vulnerabilities resolved	N/A	>10	>20	>30	>30	>40
Percentage of staff trained on cybersecurity awareness annually	<20%	50%	65%	75%	85%	95%
Approved digital skills framework & training plan	N/A	Plan developed	Updated	Updated	Updated	Updated
Percentage of staff trained on ICT foundational skills training	<50%	40%	50%	75%	85%	95%
Number of digital champions trained	N/A	10	15	20	30	40

Strategic Goal 5: Improve People and Culture - Objectives



STRATEGIC OBJECTIVES

- | | |
|----------|--|
| 1 | Build a high-performance culture |
| 2 | Enhance professional capacity and certification |
| 3 | Strengthen leadership and succession planning |
| 4 | Foster employee engagement and well-being |
| 5 | Promote diversity and inclusive culture |

Improve People and Culture - Objectives



Outcome: Build a high-performing, inclusive, and motivated workforce with strengthened leadership, professional capacity, and a culture of continuous learning and well-being.

1 Build a high-performance culture

This objective aims to build and establish a high-performance culture within GAC. Establishing clear performance standards and accountability frameworks will ensure alignment between individual contributions and the institution's strategic priorities. Strengthening leadership capabilities, fostering continuous learning, and promoting collaboration will drive excellence across all levels. Embedding merit-based recognition and feedback mechanisms will motivate staff, enhance productivity, and sustain a culture of integrity and innovation.

2 Enhance professional capacity and certification

This objective aims to enhance professional capacity and promote certification within the SAI. By investing in skills development, continuous learning, and recognized professional qualifications, the organization will strengthen expertise, improve service quality, and align with international standards.

3 Strengthen leadership and succession planning

This objective seeks to strengthen leadership and ensure effective succession planning within GAC. By developing future leaders through targeted programs, mentorship, and transparent talent pipelines, the organization will secure continuity, enhance decision-making, and sustain long-term excellence.

4 Foster employee engagement and well-being

This objective aims to promote employee engagement and well-being by creating an inclusive, supportive work environment. Through initiatives that encourage collaboration, recognition, and work-life balance, the organization will boost morale, enhance productivity, and sustain a positive organizational culture.

5 Promote diversity and inclusive

This objective seeks to advance diversity and inclusion by fostering an equitable and respectful workplace. Through policies and initiatives that value different perspectives and ensure equal opportunities, GAC will strengthen collaboration, innovation, and organizational cohesion.

Improve People and Culture

S/N	Key Initiatives	Due date	Responsibility	KPIs
Objective 1: Build a high-performance culture				
1.	Develop and implement a Talent Development Program <ul style="list-style-type: none"> Conduct a skills and competency needs assessment Design a structured talent development framework and learning pathways Implement targeted training, mentoring and professional certification program Monitor training effectiveness, staff progression and refine program based on performance data and feedback 	September 2027	<ul style="list-style-type: none"> Head, Human Resource Director, Administration 	<ul style="list-style-type: none"> Talent development Program developed
2.	Improve performance management system <ul style="list-style-type: none"> Require staff to set SMART goals aligned with GAC's strategic goals Conduct bi-annual and annual reviews linked to KPIs Gather feedback from peers, subordinates, and supervisors using a 360° feedback system Deploy a digital performance management system for automated tracking and reporting on staff performance Train staff on the use of the digital PMS tool 	December 2027	<ul style="list-style-type: none"> Head, Human Resource Head, Corporate IT 	<ul style="list-style-type: none"> PMS digitized Percentage of staff with completed appraisals by the close of each review Percentage of eligible staff who completed a 360° assessment
3.	Conduct culture surveys <ul style="list-style-type: none"> Design, validate and deploy survey Analyze results and share insights by department and role. Share findings transparently with staff and leadership. Develop and implement corrective action plans based on survey insights Track year-on-year trends and link results to HR performance 	October 2026, annually	<ul style="list-style-type: none"> Head, Human Resource 	<ul style="list-style-type: none"> Number of culture surveys conducted
Objective 2: Enhance professional capacity and certification				
1.	Develop a professional certification and accreditation program <ul style="list-style-type: none"> Identify relevant certifications and accreditations relevant to administration and audit Create a certification roadmap aligned with career progression for all departments Institute sponsorships and study support for various relevant professional certification for required audit and administration roles Introduce incentives for achieving certification across all departments 	June 2026, annually	<ul style="list-style-type: none"> Head, Human Resource Deputy Auditor Generals 	<ul style="list-style-type: none"> Number of staff with professional certificates
2.	Promote continuous learning culture across GAC <ul style="list-style-type: none"> Develop an annual CPD calendar for all staff Establish mandatory annual training hours per staff per financial year. Introduce a digital learning management system to track CPD compliance and evaluate impact through post-training assessments. 	December 2026, annually	<ul style="list-style-type: none"> Head, HR Deputy Auditor Generals 	<ul style="list-style-type: none"> Annual CPD calendar completed Percentage of staff completing 40 CPD per financial year

Improve People and Culture

S/N	Key Initiatives	Due date	Responsibility	KPIs
Objective 3: Strengthen leadership and succession planning				
1.	Develop and implement leadership development programs <ul style="list-style-type: none"> Build leadership capacity at all levels by developing a competency framework Organize mandatory leadership training for managers and above Introduce “Leadership Excellence Award’ to recognize impactful leadership 	December 2026	<ul style="list-style-type: none"> Head, Human Resource 	<ul style="list-style-type: none"> Number of new managers training organized
2.	Introduce succession planning programs <ul style="list-style-type: none"> Create, implement and establish a formal succession plan Establish succession pools and talent pipelines Create a leadership program for mid-level staff such as “Emerging Leaders Program” 	June 2026	<ul style="list-style-type: none"> Head, IT Head, HR Deputy, AG (Admin) 	<ul style="list-style-type: none"> Approved succession framework
3.	Introduce job rotation schedule <ul style="list-style-type: none"> Implement internal rotations across audit streams to build capacity, assess competency and determine interest of staff Establish external secondments to other SAIs, public organizations, private audit firms to gain diverse exposure and experience 	December 2026	<ul style="list-style-type: none"> Head, HR Deputy AG (Admin) Director, Admin 	<ul style="list-style-type: none"> Number of internal staff on rotation Number of staff on secondment

Improve People and Culture

S/N	Key Initiatives	Due date	Responsibility	KPIs
Objective 4: Foster employee engagement and well-being				
1.	Implement workplace wellness and mental health programs <ul style="list-style-type: none"> Implement an employee assistance program with confidential counselling services Partner with health professional for mental and medical health sessions Provide continuous staff medical, life insurance as well as health and safety programs Include health screening, wellness checks and hospital coverage for staff and their dependents. 	September 2026, annually	<ul style="list-style-type: none"> Director Administration Head, Human Resource 	Number of health awareness and screening conducted per year
2.	Promote social cohesion and team bonding <ul style="list-style-type: none"> Organize team-building retreats and departmental bonding events to strengthen relationships and build a sense of community. Develop and support cross-departmental or organizational volunteer projects and CSR activities Host annual GAC staff games and activities 	June 2026, annually	<ul style="list-style-type: none"> Director, Administration Head, Human Resource Director, Admin 	Number of team-bonding events conducted annually
3.	Establish recognition and rewards framework <ul style="list-style-type: none"> Develop criteria for individual and team performance awards Organize quarterly recognition events and publish winners internally Track participation and measure impact on engagement 	December 2026, annually	<ul style="list-style-type: none"> DAG, Administration Head, Human Resource 	Annual awards organized
Objective 5: Promote diversity and inclusive				
1.	Develop a Diversity and Inclusion (D&I) policy <ul style="list-style-type: none"> Conduct a review of existing HR policies to identify gaps in gender equality, disability inclusion, anti-harassment, and fairness. Draft and approve a comprehensive D&I Policy Conduct staff sensitization and training sessions on the new D&I policy 	December 2026,	<ul style="list-style-type: none"> DAG, Administration Head, Human Resource 	Design and approval of comprehensive D&I policy
2.	Integrate inclusive recruitment, selection and promotion practices <ul style="list-style-type: none"> Review hiring procedures to eliminate any form of bias including gender, age, disability Introduce gender-balanced and multidisciplinary interview panels Implement structured interviews with objective scoring rubrics. Promote diverse outreach during recruitment using universities, media channels and professional bodies. 	December 2026	<ul style="list-style-type: none"> DAG, Administration Head, Human Resource 	Recruitment policies reviewed and updated

Improve People and Culture – Monitoring and Evaluation

Indicator	Baseline (2024)	2026	2027	2028	2029	2030
Talent development Program developed	N/A	Talent development Program drafted	Talent development Program developed and implemented	Talent development Program implemented	Talent development Program implemented	Talent development Program implemented
PMS digitalized	N/A	PMS system procured and piloted	PMS system operationalized	PMS system operationalized	PMS system operationalized	PMS system operationalized
Percentage of staff with completed appraisals by the close of each review	N/A	90%	100%	100%	100%	100%
Percentage of eligible staff who completed a 360° assessment	N/A	90%	100%	100%	100%	100%
Number of culture surveys conducted	N/A	1	1	1	1	1
Number of staff with professional certificates	18	22	26	30	35	40
Annual CPD calendar completed	-	Annual CPD calendar developed	Annual CPD calendar developed	Annual CPD calendar developed	Annual CPD calendar developed	Annual CPD calendar developed
Percentage of staff completing 40 CPD per financial year	N/A	60%	70%	75%	80%	90%
Number of new managers training organized	N/A	1	1	2	2	2
Approved succession framework	N/A	Succession framework approved	Succession framework implemented	Succession framework implemented	Succession framework implemented	Succession framework implemented
Number of internal staff on rotation	N/A	2	2	2	2	2
Number of staff on secondment	N/A	2	2	3	3	4

Improve People and Culture – Monitoring and Evaluation

Indicator	Baseline (2024)	2026	2027	2028	2029	2030
Number of health awareness and screening conducted per year	N/A	2	2	2	2	2
Number of team-bonding events conducted annually	N/A	1	1	1	2	2
Annual awards organized	N/A	1	1	1	1	1
Design and approval of comprehensive D&I policy	N/A	D&I Policy approved	D&I Policy implemented	D&I Policy implemented	D&I Policy implemented	D&I Policy implemented
Recruitment policies reviewed and updated	N/A	Recruitment policies reviewed and updated and approved	Approved, reviewed and updated recruitment policies implemented			



05

Financial Forecasts



Summary of financial impact

General Audit Commission - Liberia						
Financial Model - Strategy 2026 – 2030						
Funding Options						
Funding Requirement	FY26	FY27	FY28	FY29	FY30	Average
	US\$	US\$	US\$	US\$	US\$	US\$
Funding Requirement						
GoL - Annual Allocation	6,812,918	7,153,564	7,511,242	7,886,804	8,281,153	37,645,681
Donor Partners	200,000	400,000	550,000	650,000	700,000	2,500,000
Internal Source - Auditing Fees	834,704	876,439	920,261	966,274	1,014,588	4,612,266
	7,847,622	8,430,003	8,981,503	9,503,078	9,995,741	44,757,947
Expenditure Estimates						
Compensation of Employees	4,987,851	4,809,225	5,193,963	5,286,141	5,379,955	25,657,135
Good & Services	1,825,067	2,276,604	2,252,702	2,333,633	2,426,386	11,114,392
Capital Expenditure	1,031,704	1,343,000	1,533,000	1,882,000	2,188,000	7,977,704
Total	7,844,622	8,428,829	8,979,665	9,501,774	9,994,341	44,749,231
Surplus/Deficit	3,000	1,174	1,838	1,304	1,400	8,716



06

Implementation Roadmap



Strategic Pillar 1: Transform Audit Delivery

Initiatives	2026				2027				2028				2029				2030			
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
Objective 1: Improve audit documentation and automation																				
Digitalize the audit lifecycle					■															
Digitize legacy audit files and create a central evidence repository								■												
Standardize audit and working paper templates across all audit streams			■																	
Objective 2: Expand audit coverage																				
Introduce risk-based annual audit planning				■																
Conduct joint audits with private audit firms and other SAIs								■												
Scale performance audits and special investigations								■												
Increase coverage of SOEs and quasi-government bodies										■										
Expand project, IT, and other specialized audits								■												
Conduct industry specific audits such as environmental audit, climate change, etc.												■								
Objective 3: Strengthen audit quality management																				
Transform Quality Assurance Unit to Quality Management (QM) Unit		■																		
Prepare for external peer reviews						■				■			■		■				■	
Strengthen audit supervision and review mechanisms				■																
Embed quality management feedback into annual audit training and planning				■				■				■				■				■
Perform periodic reviews of completed engagements with engagement managers				■				■				■				■				■

Strategic Pillar 1: Transform Audit Delivery

	2026				2027				2028				2029				2030			
Initiatives	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
Objective 4: Enhance follow-up and enforcement of audit recommendations																				
Review and revise the audit follow-up framework			■				■				■				■					■
Automate audit follow up processes				■	■															
Strengthen collaboration with the Public Accounts Committee (PAC)				■			■					■				■				■
Intensify Follow-Up efforts				■																
Objective 5: Build specialized audit capacity in data analytics, AI, and other emerging technologies																				
Establish a data analytics unit								■												
Train auditors in AI tools and relevant emerging technologies			■																	
Build cybersecurity and IT audit expertise										■										
Conduct periodic performance evaluation on application of the use of data analytics, AI and emerging technology												■				■				■

Strategic Pillar 2: Pursue financial independence

Initiatives	2026				2027				2028				2029				2030			
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
Objective 1: Fully implement financial independence provisions under the GAC Act																				
Engage the Ministry of Finance and National Legislature to negotiate timely disbursements as stipulated by law																				
Clearly demonstrate GAC's impact to Government																				
Objective 2: Diversify funding sources to reduce reliance on government.																				
Develop partnerships and MoUs with regional and international institutions																				
Strengthen donor engagement																				
Enhance receivables collection mechanism to ensure liquidity to finance audit activities																				
Establish the GAC Academy																				
Objective 3: Strengthen financial management and transparency																				
Automate GAC's financial management system (QuickBooks) through cloud back up																				
Enhance Internal Audit unit to monitor financial practices and prevent misallocations or inefficiencies																				
Objective 4: Advocate for the inclusion of GAC in the Constitution																				
Build national consensus and public support for constitutional entrenchment of GAC																				
Develop constitutional amendment proposal for GAC																				

Strategic Pillar 3: Enhance Operational Excellence

	2026				2027				2028				2029				2030			
Initiatives	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
Objective 1: Enhance communication and stakeholder engagement																				
Develop and implement a comprehensive communication strategy			█																	
Develop and operationalise a stakeholder engagement strategy			█																	
Enhance GAC presence in AFROSAI-E and INTOSAI								█												
Establish a digital communication portal and public information platform								█												
Institutionalise quarterly dialogue platforms with key stakeholders					█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█
Increase public awareness and citizen engagement on audit issues								█												
Strengthen media relations and external communication			█																	
Implement a service desk / help desk for stakeholder feedback and complaints resolution													█							
Objective 2: Institutionalise robust governance and SOPs																				
Develop and standardise comprehensive SOPs for all departments								█												
Establish a centralised governance and compliance framework												█								
Conduct organisational governance training for managers and unit heads					█															
Improve monitoring of internal controls and administrative compliance													█							
Objective 3: Strengthen monitoring and evaluation (M&E)																				
Fully implement the monitoring and evaluation procedure guide				█																
Strengthen the integrated Performance Management System (IPMS)												█								
Conduct regular performance reviews and mid-term evaluations			█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█
Build M&E capacity across strategic and operational departments				█																

Strategic Pillar 3: Enhance Operational Excellence

Initiatives	2026				2027				2028				2029				2030				
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	
Objective 4: Improve resource and logistics management																					
Construct, equip, and operationalize the new GAC office																					
Establish a comprehensive resource and asset management system																					
Strengthen procurement planning and compliance with PPCC requirements																					
Strengthen fleet management and vehicle allocation to support audit operations																					
Enhance facilities management and operational working environments																					
Improve resource allocation and budgeting efficiency																					
Establish a centralized logistics coordination system																					
Objective 5: Ensure compliance and risk management																					
Develop and implement an institutional risk management framework																					
Build capacity on integrity, risk, and compliance for all staff																					
Conduct quarterly internal control assessments																					
Improve internal coordination between Internal Audit, QA, Follow-Up Unit, and Administration																					

Strategic Pillar 4: Leverage Technology & Digital Transformation



	2026				2027				2028				2029				2030			
Initiatives	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
Objective 1: Achieve full digitalization of audit and administrative processes.																				
Develop and approve GAC ICT Digitalization Strategy & Roadmap (2026–2030)			■																	
Implement an integrated administrative management system							■													
Establish institution-wide document and knowledge management systems		■																		
Strengthen connectivity, hardware, and digital infrastructure				■																
Establish a digital change management and system adoption Program			■																	
Objective 2: Strengthen IT governance and cybersecurity																				
Establish a formal IT governance framework				■																
Strengthen cybersecurity infrastructure & controls							■													
Implement data backup, disaster recovery and business continuity processes					■															
Implement network and system security hardening											■									
Conduct regular cybersecurity awareness and phishing simulation training across GAC		■				■				■				■					■	
Objective 3: Build digital skills																				
Develop and implement a GAC digital skills framework & training plan		■																		
Train staff on core enterprise systems and IT foundational skills			■			■				■			■			■				■
Establish a digital champions Program across departments/units					■															

Strategic Pillar 5: Improve People and Culture

Initiatives	2026				2027				2028				2029				2030			
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
Objective 1: Build a high-performance culture																				
Develop and implement a talent development Program																				
Improve performance management system																				
Conduct culture surveys																				
Objective 2: Enhance professional capacity and certification																				
Develop a professional certification and accreditation program																				
Promote continuous learning culture across GAC																				
Objective 3: Strengthen leadership and succession planning																				
Develop and implement leadership development programs																				
Introduce succession planning programs																				
Introduce job rotation schedule																				

Strategic Pillar 5: Improve People and Culture

Initiatives	2026				2027				2028				2029				2030			
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
Objective 4: Foster employee engagement and well-being																				
Implement workplace wellness and mental health programs			█			█				█				█					█	
Promote social cohesion and team bonding		█				█				█				█					█	
Establish recognition and rewards framework				█				█				█				█				█
Objective 5: Promote diversity and inclusive																				
Develop a Diversity and Inclusion (D&I) policy								█												
Integrate inclusive recruitment, selection and promotion practices								█												



07

Governance, Monitoring and Evaluation Framework



Governance Framework

A clearly outlined governance framework is key to execute individual transformation initiatives and to “orchestrate” across a portfolio of transformation initiatives.

Implementation Governance

Establish clear rules for decision-making in executing the strategy. Establish controls to manage risk and define roles and responsibilities to support effective governance



Visioning & Foundation

Build capability across the organization to enable visioning of GAC and its departments at each stage of the journey. Make visioning an ongoing activity rather than a one-time event.



Planning & Prioritization

Conduct regular strategic planning sessions to align short-term goals and long-term roadmaps. Stay agile and enable pivots to new strategies based on emerging opportunities or challenges. Monitor and manage capacity and funding constraints regularly.

Tailored Project Management

Establish and maintain a robust project management framework for strategy execution. Clearly define roles, responsibilities, and reporting structures for team members.



Delivery Oversight & Coaching

Provide active coaching to the initiatives and workstreams that are part of the transformation. Monitor progress, discover dependencies, identify blockers and help teams' problem solve.



People Journey & Experience

Guide the organization, people and investor journeys, align leadership on the case for change. Engage and maintain strong relationships with stakeholders and address emerging issues promptly.



Value Realization

Identify the key results, value drivers and KPIs that will be used to track value and confirm the value each initiative is expected to deliver to the overall transformation.



Strategy Implementation Guidelines



Key Guidelines

Resource Allocation

- 1 Dedicate time, money and staff who will support implementation activities

Delivery Responsibility

- 2 Department and Unit Heads will lead the implementation activities, and their performance evaluations will consider how effectively they utilize strategy implementation resources to accomplish assigned tasks.

Resource Mobilization Tracking

- 3 Staff performance in the implementation of the strategy shall be tracked and reported periodically. This shall feed into the performance appraisal framework of GAC

Change management and dealing with resistance

- 4 The Strategy and Operational Planning Unit will implement a comprehensive change management strategy to guide the transition smoothly. They will identify and understand sources of resistance, providing targeted support and communication to mitigate opposition.

Status reporting

- 5 Periodic status updates will be required from all Department Heads to the AG. Documentation of progress should be in line with the approved format/template

Reporting Framework

Report type	Objective	Responsibility	Comm. Method	Frequency	Audience
Strategy Handbook	<ul style="list-style-type: none"> To present and socialize excerpts of the strategy blueprint among all staff of GAC 	<ul style="list-style-type: none"> Strategy and Operational Planning 	<ul style="list-style-type: none"> Publication 	<ul style="list-style-type: none"> One-off 	<ul style="list-style-type: none"> All staff of GAC
Department Implementation Status Reporting	<ul style="list-style-type: none"> To discuss the status of the implementation activities highlighting key accomplishments, issues and next steps 	<ul style="list-style-type: none"> Each Department/Units 	<ul style="list-style-type: none"> Meeting Reports (to be submitted) 	<ul style="list-style-type: none"> Bi – monthly 	<ul style="list-style-type: none"> Strategy & Operational Planning Department Implementation Delivery team
Strategy review meeting	<ul style="list-style-type: none"> To present information on implementation progress and discuss issues encountered 	<ul style="list-style-type: none"> All Departments/Units 	<ul style="list-style-type: none"> Meeting 	<ul style="list-style-type: none"> Monthly 	<ul style="list-style-type: none"> AG Strategy & Operational Planning All Department Heads
Progress Report to the AG	<ul style="list-style-type: none"> To communicate the status of implementation activities highlighting key accomplishments, issues and next steps 	<ul style="list-style-type: none"> Head, Strategy and Operational Planning 	<ul style="list-style-type: none"> Publication 	<ul style="list-style-type: none"> Quarterly 	<ul style="list-style-type: none"> All Department Heads AG

Note

Progress reports for each unit will be submitted to the Strategy and Operational Planning Unit on a bi-monthly basis



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