

# Strategic Plan 2013—2017

Office of the Director of Audit  
Government of Antigua and Barbuda

November 2012

## **MESSAGE FROM THE DIRECTOR OF AUDIT**

The Office of the Director of Audit was established to assist Parliament by promoting good governance, accountability and transparency in Antigua and Barbuda. The role, mandate and responsibilities of the Director of Audit are outlined in the *Constitution* of Antigua and Barbuda, 1981 Section 97 and in the revised *Finance and Audit Act*, No. 29/1982.

Antigua and Barbuda is experiencing a paradigm shift that necessitates change in the mandate and focus of the Office of the Director of Audit. Reviews of the Office were conducted in 2011 by a consultant from the UK National Audit Office and in 2012 by a consultant working with the Government's public financial management reform program. One of the key recommendations arising from these assessments was to create a strategic plan that would outline a multi-year vision, values, and objectives for the Audit Office.

Our Strategic Plan articulates the key objectives of the Audit Office over the next five years, from 2013 to 2017. It is my hope that this document will bring new impetus to the Audit Office and will assist management in effectively performing its duties as well as monitoring the operations of the Office. The Plan will also assist us in responding to key stakeholders and in remaining relevant in the midst of today's changing environment.

Our primary responsibility is to assist Parliament in holding the Government accountable. As a result, in drafting this document, we consulted with members of Parliament as well as Audit Office staff and other key stakeholders.

In order to effectively fulfill this plan, the Office of the Director of Audit must significantly transform its human resource capacity as well as its administrative and operational functions. The Office is committed to the implementation of this five-year plan and intends to work diligently to achieve it. We will hold ourselves accountable for the effective implementation of this plan.

On behalf of the staff of the Office of the Director of Audit, I wish to extend my thanks to Mr. Bill Rafuse for facilitating the strategic planning process and to the European Union for funding this important initiative. In addition, I would like to thank the various stakeholders for taking the time to meet and hold discussions with the consultant.

Dean Evanson  
**DIRECTOR OF AUDIT**

# Office of the Director of Audit

## Government of Antigua and Barbuda

### Strategic Plan 2013—2017

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In October 2009, Mr. Dean Evanson was appointed Director of Audit for the Government of Antigua and Barbuda to carry out the mandate outlined in the *Constitution* 1981 and the revised *Finance and Audit Act* 1982.

In 2012, the Director of Audit initiated a strategic planning process to identify the strategic priorities for his office over the next five years. This resulting strategic plan represents a common vision for the office that emerged from discussions and workshops with all staff, along with the input of key stakeholders from Parliament and the senior civil service.

The strategic plan will be used to guide the work of the office and to communicate its results with Parliament and the public. It will serve as the means for demonstrating how the office fulfils its mandate on behalf of all Antiguan and Barbudians.

	<b>The Office of the Director of Audit</b>
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The Office of the Director of Audit is an independent, constitutionally established office that exists to serve Parliament. Independence from Government is vital if the audit office is to make impartial judgements and perform its work effectively. Through the *Constitution* and the *Finance and Audit Act*, Parliament has legislated the independence of the Director of Audit and confirmed the position as answerable and subservient only to Parliament. The *Finance and Audit Act* stipulates that the Director of Audit shall not be subject to the direction or control of any other person or authority in the exercise of his functions.

The Director of Audit is the auditor of the Public Accounts of Antigua and Barbuda, as well as all government ministries and departments, courts, and commissions. He is responsible for making enquiries necessary to report to Parliament on Government's finances and operations. He may conduct examinations as required by Parliament and provide advice to government officers and employees on matters identified during an audit. The Director of Audit also has the power to carry out audits of the accounts, balance sheets, and other financial statements of all enterprises that are owned or controlled by or on behalf of Antigua and Barbuda.

The *Constitution* allows the Director of Audit and any other officer authorised by him to have access to all books, records, returns, reports and other documents which in his opinion relate to any of the accounts he is required to examine.

The Director of Audit shall satisfy himself:

- (a) that all reasonable precautions have been taken to safeguard the collection and custody of revenue and that the law, directions and instructions relating thereto have been duly observed;
- (b) that expenditure has been incurred with due regard to economy and to the value obtained;
- (c) that public monies other than those which have been appropriated have been dealt with in accordance with proper authority;
- (d) that all reasonable precautions have been taken to safeguard the receipt, custody, issue and proper use of cash, stamps, securities and stores and that the regulations, directions and instructions relating thereto have been duly observed; and
- (e) that adequate regulations, directions or instructions exist for the guidance of accounting officers and accountable officers.

At least once every year, the Director of Audit shall audit and report on the Public Accounts of Antigua and Barbuda, the accounts of all officers and authorities of the

Government, the accounts of all courts of law in Antigua and Barbuda, the accounts of every Commission established by this *Constitution*, and the accounts of the Clerk to the House and the Clerk to the Senate. The Director of Audit may at any time submit to the Minister of Finance a report on any matter incidental to his powers and duties under the *Finance and Audit Act*.

The Office of the Director of Audit is a member of the International Organization of Supreme Audit Institutions (INTOSAI). The Audit Office conducts its work in accordance with the International Standards of Supreme Audit Institutions. The Office also seeks guidance from other professional bodies and audit-related best practices around the world.

## Strategic Plan 2013—2017

Our **Strategic Plan 2013–2017** comprises four components: our vision, mission, values, and strategic objectives. We have identified five strategic objectives as our current priorities and they are each supported by actions we will undertake in support of our strategies.

We will monitor our progress in implementing the planned actions and we will update our action plans as necessary. We will review the **Strategic Plan** in its entirety in 2015.

## Our Vision

Our vision for the Office of the Director of Audit:

*An independent, professional, and respected audit office serving Parliament and widely recognized for advancing efficient and accountable government.*

## **Our Mission**

*The Office of the Director of Audit exists to assist Parliament in holding the Government to account for its management of the country's finances and operations. We do this by providing independent, reliable, and timely information on the Government's financial performance and on the economy, efficiency, and effectiveness with which its programs and services are delivered.*

## **Our Values**

Our values guide us in achieving our mission and vision. They guide our day-to-day actions and serve as constant reminders of our commitments. They are a statement of the high standards we hold in conducting ourselves and our work, and of the results we strive to achieve.

Our three core values are:

### **Independence**

*We report to Parliament and are fair, objective, and non-partisan in our approach. We adhere to our independence standards and professional codes of ethics, avoiding real and perceived conflicts in our relationships and in the conduct of our work.*

### **Integrity**

*We work together and with others in an open, honest, and trustworthy manner while respecting the confidentiality of the information we obtain. We strive every day to meet the highest standards of professional conduct.*

## **Accountability**

*We actively promote accountability of the Government to Parliament and to the people of Antigua and Barbuda. In turn, we honour our obligations and take responsibility for explaining our own performance.*

## Our Strategic Objectives

The following five strategic objectives support the realization of our vision. We anticipate that most of these objectives can be achieved over the next two to three years; our **Strategic Plan** will be revisited and updated at that time.

A number of planned actions have been identified for each strategic objective and will be implemented over the coming months and years.

Our strategic objectives and planned actions are:

1. Achieve greater organizational independence for the Office of the Director of Audit as defined by INTOSAI's International Standards of Supreme Audit Institutions (ISSAIs).

### Actions:

1. Obtain legislative authority to table reports directly with Parliament rather than through the Minister of Finance.
2. Advocate for parliamentary approval of the proposed new Audit Act to modernize our powers and provisions.
3. Achieve greater independence from government (Ministry of Finance) for funding; propose budget review and approval by Public Accounts Committee / Parliament.
4. Achieve greater independence from government (Public Service Commission) for staffing; propose moving to delegated authority.
5. Work with parliamentarians and staff to achieve an active and effective Public Accounts Committee.

2. Select, conduct, and report audits that will inform Parliament of the most significant, relevant matters related to the Government's financial reporting and performance.

**Actions:**

1. Consult with parliamentarians, PAC members, and other stakeholders in identifying potential audit topics.
2. Use risk-based selection and scoping approaches to identify significant, relevant matters for internal control/compliance, performance, and financial audits.
3. Consult and collaborate with Internal Audit to minimize overlap and duplication of audit effort and to maximize the value of our combined audit efforts.
4. Prepare a multi-year audit plan outlining planned audit activity.
5. Liaise with the Accountant General to finalize audits of late government accounts as quickly as possible.
6. Provide an audit opinion on the fair/consistent presentation of the annual accounts, and focus the content of annual accounts audit reports on matters of significance to parliamentarians.
7. Increase the proportion of performance audits to 50% of the overall work program.
8. Monitor the timeliness and results of external audits of statutory bodies, conduct necessary inquiries, and report the results as appropriate.
9. Prepare audit reports that are clear, concise, and timely, and that include audit recommendations to assist management in eliminating the underlying cause of identified deficiencies.
10. Establish an effective mechanism to follow up management's implementation of audit recommendations.

3. Implement and consistently apply the International Standards of Supreme Audit Institutions (ISSAIs<sup>1</sup>) to improve the quality, consistency, and credibility of our work.

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<sup>1</sup> <http://www.issai.org/composite-347.htm>

**Actions:**

1. Conduct a self-assessment / gap analysis to determine the extent of conformance with ISSAI audit standards.
2. Take full advantage of CAROASI/IDI resources in implementing ISSAIs.
3. Update all audit manuals and guidance to include relevant ISSAI references.
4. Adopt standardized templates to facilitate conformance with ISSAIs.
5. Train staff on ISSAI application and documentation requirements.
6. Improve quality control over individual audits (e.g., supervision and review).
7. Conduct internal and peer quality assurance reviews of financial and performance audits to confirm conformance with audit standards.

4. Increase our audit capacity and effectiveness by acquiring additional audit resources; state-of-the art audit methodology, technology, tools, and techniques; and the training required to apply them.

**Actions:**

1. Establish a new organization structure to align with priorities and future resources.
2. Obtain increased funding to hire additional audit staff and to implement the new organization structure.
3. Acquire 2-3 staff, internally or externally, with professional accounting/auditing certifications (ACCA, CGA, CPA).
4. Obtain computers, audit software, and related training for all auditors.
5. Integrate IT tools/techniques in audit work processes; introduce electronic audit working papers (e.g., TeamMate).
6. Train staff on new audit approaches and methodologies, including the International Public Sector Accounting Standards (IPSAS).
7. Train staff on government's major IT systems such as FreeBalance, SIGTAS, and CASE.
8. Consider the merits of staff specialization as new methodology, technology, and training are introduced.

5. Communicate our audit role and results clearly and directly to Parliament and the public to increase the understanding and impact of our work, and the public profile of our office.

**Actions:**

1. Establish and implement a communications strategy covering all aspects of the audit office's work.
2. Develop a tabling plan to manage the timing of our work and to coordinate our reporting with Parliament's schedule.
3. Appoint a senior staff member as technical advisor to the Public Accounts Committee.
4. Develop a standard structure and format for financial, performance, and compliance audit reports.
5. Issue press releases for each audit report tabled in Parliament.
6. Prepare an annual performance report for the audit office, including audited financial statements, and submit to the Public Accounts Committee.
7. Create an audit office website that is informative for users; update the website information frequently, including posting of audit reports.
8. Issue photo identification cards to audit staff as evidence of their access rights to government properties and records.

***Office of the Director of Audit***

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