

Office of the Auditor General



Strategic Plan

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Policies & Procedures On Quality Controls

Strategic Plan

Introduction:

The need for more information about Government programs and services has created a demand for greater accountability among public servants, elected and appointed officials. The members of the legislature, public officials and citizens generally want and indeed need to know whether government resources are handled properly and in accordance with established laws and regulations. They also desire validation that government organizations, programs and services are achieving their purposes in an economic and efficient manner.

Mandate:

Article 136 of the constitution of The Bahamas mandates that the accounts of the Supreme Court, the Senate, the House of Assembly and all department/agencies of the Government be audited and reported on by the Auditor General, who shall submit his reports without undue delay to the Speaker of the House of Assembly annually.

Mission Statement:

The Mandate of the Office of the Auditor General is to serve the people of The Bahamas, to protect the public's trust and promote Government accountability by conducting independent audits and examinations.

Core Values:

In pursuit of its Mandate and Mission, the Office of the Auditor General is guided by the following Core Values:-

- Independence
- Confidentiality
- Integrity
- Fairness

3. Compliance with INTOSAI Code of Ethics and Regulations established for The Bahamas Public Service.
4. Maintain best practices and comply with methodologies promulgated by relevant professional bodies.
5. Where applicable, use guidelines established for specific industry or agencies.
6. Attract and retain competent staff.
7. Maintain a culture of team spirit in the work place.
8. Maintain a professional working relationship with auditees and national and international partners.

Goal 3

To carry out a minimum of two value-for-money studies annually.

Strategy:

1. Train and expose relevant staff to the concepts of VFM audits to enable them to perform such audits.
2. Outsource assignments as the need arises.

Goal 4

To provide IT support to auditors.

Strategy:

1. Establishment of an IT Audit Unit and provide appropriate resources.
2. Facilitate appropriate training in CAATs, inclusive of Data Analysis Software.
3. Identify critical projects for assessment and evaluation.

Goal 7

To better utilize the internet and intranet in the effective execution of the audit operations.

Strategy:

1. Take steps to ensure that the service is available.
2. Encourage staff to use the tool.

Goal 8

To upgrade the Registry and the Accounts Sections for a more effective and efficient operation.

Strategy:

1. Seek and obtain any available program to assist with this venture.
2. Seek to attract competent interested personnel to the Sections.