



OPERATIONAL PLAN 2016-2020

OFFICE OF THE AUDITOR GENERAL OF
NEPAL

Preamble

The Office of the Auditor General of Nepal (OAGN) has formulated a five-year strategic plan (2016-2020). The purpose of the strategic plan is to ensure that all resources are focused on the most demanding areas, which lead to the creation of value for its stakeholders and thereby contribute to enhance accountability and transparency in the Public Financial Management system in Nepal.

The strategic plan has set the vision, mission, strategic imperatives and objectives for the next five years. The plan has key performance indicators defined for each strategic objective to help measure progress, make mid-way corrections, and assess outcome. The plan also identifies the strategic initiatives to achieve the strategic objectives remaining committed to the mission and reach the vision.

Not only to implement strategy but to carry out audit and other support services, OAGN needs to have a system of operational planning. Considering this, the operational plan has been prepared to facilitate implementation of the strategic plan. This plan not only has covered the strategic initiatives and activities but also the routine activities the OAGN has to perform each year. OAGN has developed this operational plan with the technical support of the Office of the Auditor General of Norway. So, OAGN expresses gratitude to the OAG Norway for technical support.

Every staff member in the office should understand his or her role, and their responsibilities towards achieving the expected results. This plan aims at establish better linkage with strategy and provide guidance to the staffs as to who, what, when, and how to do designated activities for which he/she is responsible.

Abbreviations of some Names used in this Operational Plan

AAG	Assistant Auditor General	IDI	INTOSAI Development Initiatives
AAP	Annual Audit Plan	INTOSAI	International Organization of Supreme Audit Institutions
AG	Auditor General	IR	International Relation
AIDS	Acquired Immune Deficiency Syndrome	ISSAIs	International Standards of Supreme Audit Institutions
AOP	Annual Operational Plan	IT	Information Technology
ASOSAI	Asian Organization of Supreme Audit Institutions	IT-FMIS	Information Technology-Financial Management Information System
CAO	Chief Accounting Officer	LMBIS	Line Ministry Budget Information system
CDO	Chief District Officer	MOF	Ministry of Finance
CEO	Chief Executive Officer	MOU	Memorandum of Understanding
COE	Code of Ethics	NPC	National Planning Commission
COP	Calendar of Operation	NPSAS	Nepal Public Sector Accounting Standards
CPA	Citizen Participatory Audit	NRB	Nepal Rastra Bank
CPI	Corruption Perception Index	O&M	Organization and Management
CSO	Civil Society Organizations	OAGN	Office of Auditor General Nepal
DAG	Deputy Auditor General	OPMCM	Office of Prime Minister and Council of Ministers
DG	Directorate General	PA	Performance Audit
DIR	Director	PAC	Public Accounts Committee
DTCO	District Treasury Controller Office	PAG	Performance Audit Guidelines
EWP	Electronic Working Paper	QA	Quality Assurance
FA	Financial Audit	QC	Quality Control
FCGO	Financial Comptroller General Office	SAIs	Supreme Audit Institutions
GON	Government of Nepal	SOEs	State Owned Enterprises
HR	Human Resource	TNA	Training Need Assessment
HRD	Human Resource Development	TOT	Training of Trainers
IAU	Internal Audit Unit	TSA	Treasury Single Account
ICAN	Institute of Chartered Accountants of Nepal	VAT	Value Added Tax
ICT	Information and Communication Technology		

Table of Content

Background	4
Objective of This Operational Plan.....	4
Communication of Operational Plan	4
Current Situation	5
Activities Planned	9
Risk Assessment and Risk Mitigation Measures	13
Monitoring Mechanism.....	14
ANNEXES	16
Annex-1 Overview of Strategic plan	18
Annex- 2: Operational Plan to implement Strategic Plan (Strategic Imperative wise).....	20
Annex- 3: Template for Monthly, Quarterly and Annual Progress Report	42

Background

OAGN has devolved Strategic plan for 2016 to 2020. This Strategic Plan includes foundational elements; vision, Mission, Core Values, five Strategic Imperatives and fifteen Strategic Objectives. To achieve strategic objective, strategic plan has also identified strategic initiatives for all the strategic objectives. The Overview of Strategic Plan is provided in **Annex-1**. To implement strategic initiatives and activities identified in the strategic plan, the OAGN has developed a system of operational planning. The operational plan contains strategic activities as well as regular task of the OAGN.

This operational plan has been prepared holding three days operational planning workshop with the technical support of the Office of the Auditor General of Norway. The workshop was participated by twenty officials including Deputy Auditor General. As an output of the workshop, the Strategic Planning Team finalised the Draft Operational plan which was distributed to all directorates within OAGN for comments and feedback. The plan was finalised considering comments and feedback received from different directorates.

Objective of This Operational Plan

The prime objective of this plan is to identify activities to implement the strategic plan and other audit and related support services to move towards achievement of mission and vision of the strategic plan. The plan aims to provide better linkage with strategic plan and provide guidance as to who, when and what need to be done regarding to the activities included in the plan.

Communication of Operational Plan

The orientation programme was organised for all the staffs at Divisional Level. All the staffs were provided with printed as well as digital copies of approved operational plan.

The plan was also uploaded into office website.

Current Situation

1. Internal Environment

Internal environment with which OAGN operating now is discussed below:

1.1 Major Responsibilities

Office of the Auditor General of Nepal (OAGN) receives its mandate through The Constitution of Nepal, 2015. Part 22 of the constitution in Article 240 and 241 contains provisions relating to appointment of Auditor general, terms of office, remuneration, functions, duties and powers of the Auditor-General.

As per this mandate, OAGN is empowered to carry out audits of the accounts of the office of the President and Vice-president, the Supreme Court, Federal Legislature-Parliament, Provincial Parliament, Provincial Government, Local Bodies, Constitutional bodies and their offices, the courts, the Office of the Attorney General, Nepal Army, Nepal Police or Armed Police Force including all federal and provincial government offices in such manner as may be determined by law, with due consideration given to the regularity, economy, efficiency, effectiveness and the propriety thereof.

The constitution requires consulting with Auditor General while appointing auditor of the corporate bodies in which Government or provincial government own more than 50 percent of share or property. The Auditor General may issue directions regarding the principles to be applied in conducting audits of such corporate bodies.

The Auditor General has also a role to approve the formats of accounts to be maintained by the entities to be audited by him.

As per constitutional provision, any other entities may be prescribed to be audited by the Auditor General through making federal law in this regards.

Audit Act, 1991 contains various provisions about audits to be carried out. This law empowers Auditor General to conduct audits of corporate bodies in which government owns 100 percent share.

As per constitution, Auditor General has to submit his annual report to the president. In addition to annual report Auditor General may submit other reports regarding work done by him/her relating to the provinces.

Various other laws contain provisions which empowers Auditor General to conduct audit of the entities governed by those laws. Such laws include Nepal Rastra Bank Act, Nepal Academy of Science and Technology etc.

Based on above discussed constitutional and legal provision, OAGN conducts financial, compliance, performance audits and some specialised audits such as audit of public debts, information technology audit, environmental audit, disaster management audit etc.

1.2 Staff Positions

The leadership structure of the OAGN consists of the AG, four DAGs and 14AAGs. There are four sector wise divisions headed by the DAG, fourteen General Directorates headed by the AAGs and 27 Directorates headed by Directors. The audit of entities is carried out by the respective directorates by a team consisting of Directors, Audit Officers, Audit Superintendents and Audit Inspectors as required. The total staff force as on 2015 December end is as follows:

Class	Designation	Approved posts	Filled position	Vacant positions
Special Class	Deputy Auditor General	4	3	1
Gazetted 1 st Class	Assistant Auditor General	14	13	1
Gazetted 2 nd Class	Director	86	83	3
Gazetted 3 rd Class	Audit Officer	167	144	23
Gazetted 3 rd Class	Telephone Officer	1	1	---
Non-Gazetted 1 st Class	Audit Superintendent	82	72	10
Non-Gazetted 1 st Class	Computer Operator/ Typist	13	11	2
Non-Gazetted 2 nd Class	Audit Inspector	25	19	6
Non-Gazetted 2 nd Class	Asst. Computer Operator, Typist Second, Junior Mechanics, Junior Electronics, Canter Assistant	15	9	6
Class Less posts	Driver and Office Assistant	41	34	7
	Total	448	389	59

1.3 Financial resources in last three years

Financial resources mobilised by OAGN in last 3 years is as below:

Year	2012/13		2013/14		2014/15	
	Budget	Actual	Budget	Actual	Budget	Actual
Recurrent Budget		200,728		296,088		308,297
Capital Budget		5,988		25,256		33,222
Total		206,716		321,344		341,519

1.4 Physical Infrastructures available

Major physical infrastructure and other facilities available with OAGN are as follows:

S.n.	Description of Infrastructure/ facility	Measure ment Unit	Total in measured unit	Remarks
1	Land	Ropani	10-13-1-2	Ropani
2	Building	Unit	4	3 Owned, 1 rent
3	Vehicle by types	Count	28	1 Bus, 1 Van, 4 Jeep, 22 Car
4	Computer/ Laptops	Count	542	204 Desktops, 338 Laptops
5	Network by types	10 MB	Fiber Optical	Broadband/ LAN/WAN

2. External Environment

External environment which influence, directly or indirectly, the performance of the OAGN are discussed below:

2.1 Current constitutional and legal environment

Newly promulgated Constitution, 2015 has adopted federal structure of government. This will require OAGN to extend its office wings in provinces. The constitution has also given extended mandated to the OAGN specially mandate of auditing local

bodies; municipality and Village Councils. These new provisions in constitution will require OAGN to have defined policies to cater with it.

2.2 Political and Regulatory

- Inadequate financial independence
- Lack of authority to allocate budget in budget heads
- Extended mandate of audit under the new Constitution
- No effective actions taken by auditees on audit observations

2.2 Socio- cultural

- Increasing expectations of people from the auditor
- Increasing interest of civil society organizations (CSO) and general public in OAGN's audit
- Inadequate interest of competent people to join audit service

2.4 Technological

- Greater use of e-governance by government agencies
- Adoption of rapidly changing information technology
- Manual accounting systems replaced by computerized environment

2.5 Economic

- Increasing volume and nature of government expenditure
- Inadequate budget allocation to OAGN
- New changes in public financial management resulting from Nepal Public Sector Accounting Standards (NPSAS), Treasury Single Accounts (TSA) and Information Technology- Financial Management Information System (IT-FMIS)
- Corruption perception index (CPI), implying a high perceived corruption in the country
- Leakage of financial resources in government entities
- Global trend in public sector auditing for compliance with International Standards of Supreme Audit Institutions (ISSAIs)

2.6 Environmental

- Increasing trend of natural disaster like earthquake
- Increased public awareness regarding environmental issues
- Degradation of ecological balance

- Emerging diseases like Acquired Immune Deficiency Syndrome (AIDS), Swine Flu, Ebola and other epidemics

Activities Planned

1. Activities planned to implement Strategic Plan

Based on broader participation, engagement and consultation with the relevant staffs, various activities have been identified and put together forming an Operational Plan 2016-2020 to implement the Strategic Plan 2016- 2020.

The Implementation Matrix is provided in Annex-2.

2. Audit and other Support Activities

Each Division, Directorate General and Directorates have prepared audit and related routine nature activities in addition to the activities identified and required to implement strategic plan as discussed in previous section.

Details of such activities are as follows:

2.1 Audit related activities

OAGN prepares annual audit plan along with annual audit calendar. This plan is communicated to ministries and central level agencies and they are requested to communicate audit calendar to the lower level offices under them. All audit Division, Directorate General and Directorate prepare ministry level and engagement level audit plan to implement annual audit plan. These plans discuss about entities to be audited (including backlogs) for major types of audit; financial, performance and compliance and other specialised audits, time schedule, major areas to focus, certification of project financial statements of donor funded projects.

Annual Audit Plan for each year is prepared separately and available in office website

2.2 Financial Administration

Following are the tasks, *in addition to those identified in strategic initiatives*, the Financial Administration Directorate has to perform regularly.

a) Work related to budgeting:

- Formulation of draft budget for next year.
- Receive budget ceiling from NPC then formulation of budget in LMBIS for next year.
- Participation in discussion of budget with MoF.
- Receive authorisation of budget expenditure.
- Approval of annual program from NPC.

b) Work related to Expenditure:

- Estimate and send monthly expenditure limit to the DTCO.

- Send payment order to DTCO.
 - Receive cheque from DTCO and collect them in NRB or payment to respective parties.
 - Prepare monthly salary sheet, payment of salary and send salary indifferent bank account of personnels.
 - Tax calculation, tax deduction and collection of tax in respective account head through bank.
 - Prepare income statement of entire personnel individually.
 - Send VAT deduction statement to respective tax offices.
 - Make public of more than 25000.00 of expenditure through OPMCM website.
 - Conduct internal audit through appointed audit team.
 - Conduct external audit through appointed audit team.
 - Advance payment and settlement of TADA.
 - Revision of program, expenditure approval, Budget transfer and source transfer of budget.
- c) Work related to reporting :**
- Prepare monthly, trimester & annual report and send them to NPC, MoF & DTCO.
 - Posting central financial statement in DTCO & FCGO.
 - Prepare NPSAS.
- d) Other:**
- Role play as a member of evaluation committee, gender responsible budget committee etc.
 - Give financial opinion.
 - Participation in different meeting, training & Seminar.
 - Forms, cards attestation and related work of Employee Provident Fund & Citizen Investment Trust Fund.

2.3 General Administration

Following are the tasks, *in addition to those identified in strategic initiatives*, the General Administration Directorate has to perform regularly.

- a) Personnel Administration; communicating Ministry of finance, ministry of general administration and public service commission regarding the vacant post, communicating department of civil personnel records placement of personnel
- b) Public relation; Grievances handling, providing information and co-ordinating all the directorates
- c) procurement of goods and services; making annual procurement plan, procuring as per the decision of procurement unit, distributing the required materials to the respective directorates

- d) store and housekeeping administration; planning, organizing, staffing, directing, controlling, coordinating, monitoring record keeping
- e) security; scheduling the security- external Nepal police Staff and internal staff
- f) sanitation; assigning the cleaning duty and monitoring
- g) Record keeping and tendering the necessary documents; Arranging the personal files of all the staffs and updating, tendering out the unwanted document
- h) Implementation of O&M reports; making O&M planning
- i) supervising, directing and controlling the staffs; Assigning duty and monitoring, rewarding the staffs, punishment to the staffs, maintaining discipline, dress code.
- j) coordinating and correspondence to the related ministries
- k) Vehicle management; procurement of vehicles, placement of drivers and maintenance of vehicles and operation

2.4 Human Resource Development

Following are the tasks, *in addition to those identified in strategic initiatives*, the HRD Directorate has to perform regularly.

- a) Arrange for In- service training to the staffs
- b) Arrange for/ or conduct Continuous Professional Education programmes
- c) Conduct Refresher training
- d) Call for, select and nominates staffs for professional and other courses (e.g. CA, EMBA)
- e) Participate in national, regional and international training, workshop/ seminar
- f) Conduct training on Quality Assurance in Auditing
- g) Arrange/ organise interaction programme with external stakeholders
- h) Arrange/ conduct Sectoral audit training including Performance Audit
- i) Arrange Audit exposure visits
- j) Arrange training related to inter-personal skills

2.5 International Relations (IR)

Following are the tasks, *in addition to those identified in strategic initiatives*, the International Relation Directorate has to perform regularly.

- a) Participate in ASOSAI Sponsor Workshop.
- b) Participate in ASOSAI Seminar
- c) Renewal of ASOSAI Membership
- d) Enhance Relation with other SAIs
- e) Renewal of INTOSAI Membership
- f) Participate in IDI Programs (as and when invitation receipt)

- g) Prepare/ send Seasons Greetings, congratulation letters to newly appointed head of SAIs etc.
- h) Identify SAIs to establish new relation

2.6 Quality Assurance

Following are the tasks, *in addition to those identified in strategic initiatives*, the QA Directorate has to perform regularly.

- a) Acquire the description of audit completion files from directorates
- b) Determine the number of files for quality review
- c) Collect the proposed files for quality review
- d) Conduct quality reviews of selected audit files
- e) Prepare quality review report
- f) Communicate quality review report up to directorates
- g) Conduct evaluation of implementation status of quality review report
- h) Manage the meetings of quality assurance committee
- i) Operation and coordination of quality assurance trainings

2.7 Parliamentary Relations

Following are the tasks, *in addition to those identified in strategic initiatives*, the Parliamentary Relation Directorate has to perform regularly.

- a) Coordinate to conduct interaction program with PAC
- b) Coordinate with PAC to determine the schedules for the discussion on OAG annual report
- c) Acquire and provide PAC decision report to directorates

2.8 Communications and relations with external Stakeholders

The OAGN has dedicated spokesperson, assistant spokesperson. Similarly Information officer and assistant information are also assigned with duties and responsibilities. These officials communicate with external stakeholders in addition to the responsibilities specified in Good-Governance (Operation and Management) Act, 2063 and Right to Information Act, 2063.

2.9 Others

Other activities, not specifically covered above, are performed as directed by the Auditor General as and when need arises.

Risk Assessment and Risk Mitigation Measures

Risk to achieve expected results have been identified, assessed and responded as appropriate. Risks have been mentioned for each activity, if any. Responsible person or unit within OAGN have to plan mitigation measures to respond assessed risks and document appropriately. Major Risks identified in common, and how plan aims to respond them are as follows:

S.n.	Description of Risks	Reference to Related activities	Response to risk
1	Tone at the top	Most of the activities	“Top level ownership to ensure success” will always be put as one of the agendas in every staff meeting
2	Lack of enough Budget	Most of the activities	Timely monitoring, reporting of budget planning and execution and timely coordination with MoF and other related government agencies
3	Delay in decision Making	Most of the activities	Management will always evaluate the consequences of delayed decision
4	Lack of coordination between directorates and with auditee entities	Most of the activities	Monthly staff meeting chaired by AG will discuss any issue raised therein. Each directorate will establish effective communication with the related auditee entities.
5	Political Support	Activities relating to financial and Administrative Autonomy	Greater interaction and consultation through Public Accounts Committee of the Legislature-Parliament

While preparing monthly, quarterly and yearly progress report, responsible person/unit shall describe whether any new risks were emerged during implementation of the plan and how they were dealt with.

Monitoring Mechanism

1. Formation of a Monitoring committee

A high level monitoring committee under chairmanship of Senior Deputy Auditor General will be formed to monitor the implementation status of this operational plan. The Committee will include:

Senior Deputy Auditor General – Chair

Other Deputy Auditor Generals - Member

Assistant Auditor General, Management – Member

Assistant Auditor General, Planning and Monitoring – Member

Director, Planning and Monitoring – Member Secretary

2. Roles and responsibilities of the committees

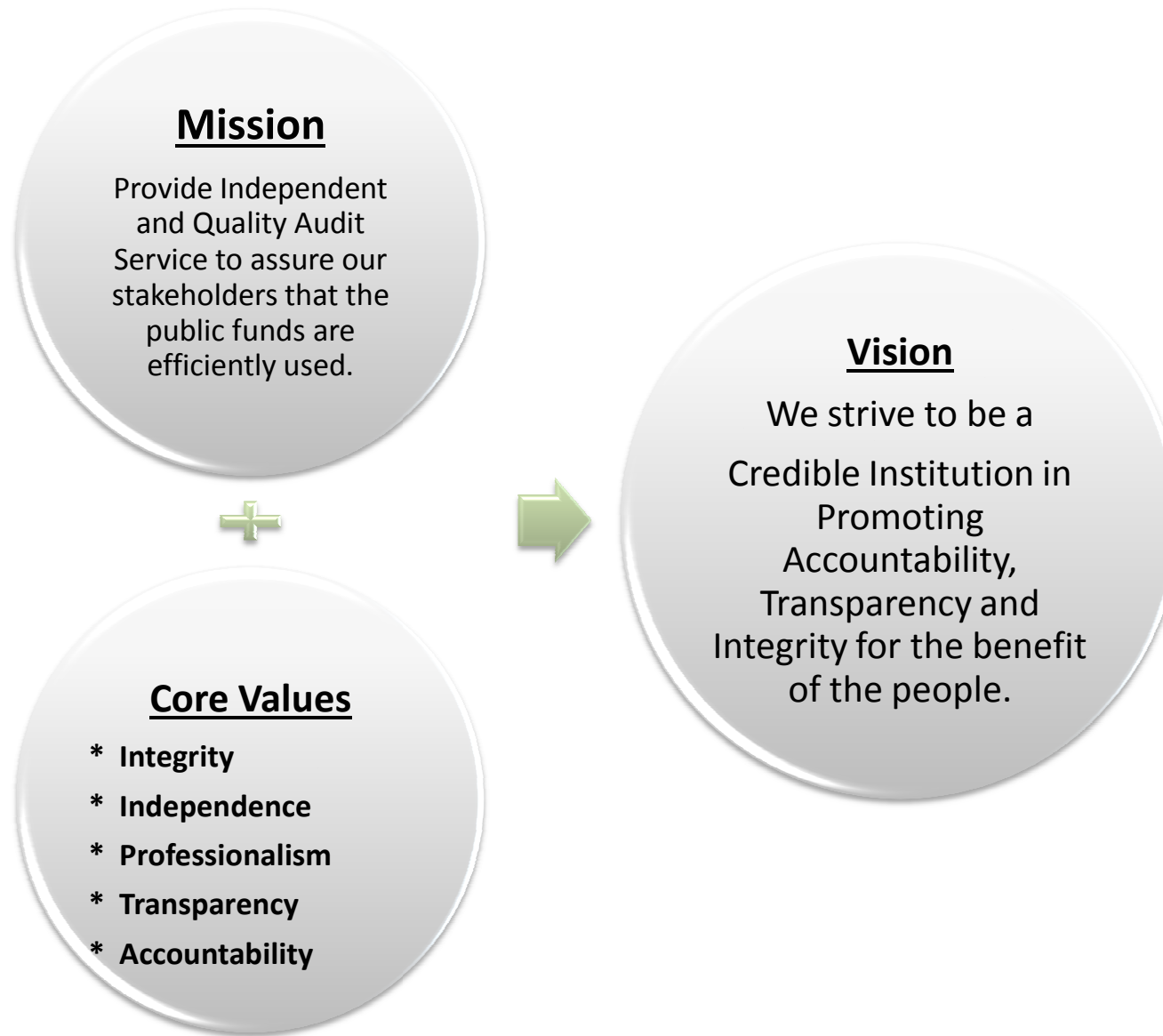
A separate procedural guideline has been prepared and approved to regulate the duties, responsibilities and rights of the monitoring committee.

3. Reporting Requirements

- a) While preparing annual budget, the Financial Administration Directorate shall consult to responsible persons/directorate and prepare budget considering the activities mentioned in implementation matrix.
- b) The Monitoring Committee will hold its meeting in trimester basis.
- c) Every responsible person/ unit identified in this plan has to prepare quarterly and annual progress report and submit to the committee referred above within a month of expiry of period specified. This provision will not restrict responsible person/ unit to prepare Progress statement of implementation on monthly basis and make it available to be discussed or notified in monthly staff meeting chaired by the Auditor General.
- d) Upon receipt of progress report, the committee referred above should compile it and present it at the staff meeting chaired by the AG.
- e) The staff meeting shall discuss on the compiled progress report and make necessary decisions as appropriate.
- f) The Progress Report should be prepared in the template provided in Annex- 3
- g) Responsible person/unit shall be notified the decision taken at staff meeting regarding the progress report on operational plan.

ANNEXES

Annex-1 Overview of Strategic plan



STRATEGIC IMPERATIVES (SI)

SI-1 Improve Quality and Impact of Audit	SI-2 Strengthen Independence and Mandate	SI-3 Develop Organizational Capacity	SI-4 Enhance Professional Relations with External	SI-5 Enhance Internal Governance
<p>Strategic Objectives</p> <ul style="list-style-type: none"> 1.1. Implement audit methodology aligned with International Standards of Supreme Audit Institutions 1.2. Strengthen Quality Assurance Function 1.3. Strengthen Follow-up Audit 	<p>Strategic Objectives</p> <ul style="list-style-type: none"> 2.1. Achieve Financial Autonomy 2.2. Achieve Administrative Autonomy 2.3. Improve Audit Mandate 	<p>Strategic Objectives</p> <ul style="list-style-type: none"> 3.1. Develop and Implement HRD Strategy 3.2. Redesign Organizational Strategy to address federal structure and extended Audit Mandate 	<p>Strategic Objectives</p> <ul style="list-style-type: none"> 4.1. Ensure Regular and Effective Communication using ICT 4.2. Improve Interaction with Media and Public 4.3. Building an Effective Relationship with PAC 4.4. Strengthen Professional Relations with Auditees and professional 	<p>Strategic Objectives</p> <ul style="list-style-type: none"> 5.1. Strengthen Internal Control System 5.2. Ensure Compliance with Code of Ethics 5.3. Implement Strategy through Operational Plans

Annex- 2: Operational Plan Implementation Matrix (Strategic Imperative wise)

'Rs in 000'											
1	Imperative:	Improve Quality and Impact of Audit									
1.1	Objective:	Implement Audit Methodology aligned with international standards									
1.1.1	Initiative:	<i>Develop/Modify electronic working papers to align with requirements of audit manuals</i>	Expected Output:	<i>New/Modified EWP aligned to requirement of audit manuals</i>							
S.N.	Activities	Roles and Responsibilities		Performance Indicator	Time frame					Resources	Risk
		Execution	Monitoring		2016	2017	2018	2019	2020		
1.1.1.1	Approve financial audit manual and provide copy (Print and digital) of the manual to all audit staffs	DIR, Admin.	AAG, Mgmt.	FA Manual communicated	Jun					500	Delay in approval and printing
1.1.1.2	Determine controlling entities and strategic entities as audit engagement units	AAG, HR	DAG, Mgmt.	Policy	Jul					100	
1.1.1.3	Establish system Administrator for ICT Management	DIR, Admin.	AAG, Mgmt.	System Administrator in place	May					10000	
1.1.1.4	Select controlling and strategic entities and conduct audits using EWP	All DIR	ALL AAGs	2016- 74 units 2017-25% 2018- 50 % 2019- 75% 2020- 100%	Jul	Jul	Jul	Jul	Jul	Recurrent budget	
1.1.1.5	Receive feedback from Auditors on EWP usage	All DIR	ALL AAGs	identification of problem	Continuous					100	
1.1.1.6	Update EWP as per requirements	DIR, HR	AAG, HR	updated ewp		Jul				5000	ownership
1.1.1.7	Add features in EWP to suit for SOE audits	DIR, SOEs	AAG, SOEs	EWP Ready for execution		Apr				10000	Delay
1.1.1.8	Perform piloting on SOEs audits using EWP	DIR, SOEs	AAG, SOEs	At least 2 SOE by OAGN		Jul	Jul			Recurrent budget	Quality
1.1.1.9	Implement EWP in all SOEs Audit	DIR, SOEs	AAG, SOEs	2018- 25% 2019-60% 2020-100%			Jul	Jul	Jul	100	Quality

1.1.2	Initiative:	<i>Train auditors in use of the EWP</i>		Expected Output:	<i>Auditors capable of properly using the EWP</i>						
S.N.	Activities	Roles and Responsibilities		Performance Indicator	Time frame					Resources	Risk
		Execution	Monitoring		2016	2017	2018	2019	2020		
1.1.2.1	Include EWP Training In OAG Calendar	DIR, HR	AAG, HR	Approval Of calendar	May	May	May	May	May	General	Delay
1.1.2.2	Conduct On the job Training including SOEs Auditors	DIR, HR	AAG, HR	2016-80 nos. 2017-80 nos. 2018-80 nos. 2019-80 nos. 2020-80 nos.	Jun	Jun	Jun	Jun	Jun	5000	Budget, Time and Training Quality
1.1.2.3	Acquire continuous support from system developer until EWP is fully implemented	DIR, HR	AAG, HR	Continuous Support	Regular					5400	Appointment and retention

1.1.3	Initiative:	<i>Implement audit manuals (Financial, Performance and Compliance) with Electronic Working Paper (EWP)</i>		Expected Output:	<i>Use by all auditors of electronic working papers aligned with requirements of the audit manuals</i>						
S.N.	Activities	Roles and Responsibilities		Performance Indicator	Time frame					Resources	Risk
		Execution	Monitoring		2016	2017	2018	2019	2020		
1.1.3.1	Carry out all financial audit using FA manual.	All DIR	ALL AAGs	FA Manual Implemented		Jul	Jul	Jun	Jul		Quality
1.1.3.2	Study for Separating Compliance and Financial Audit	DIR, HR	AAG, HR	Study Report			Dec			500	Clarity on policy
1.1.3.3	Develop trainers to provide training for financial Audit.	DIR, HR	AAG, HR	At least 20 Auditor will get TOT Annually	Jun	Jun	Jun	Jun	Jun	1000	Budget, Time and Training Quality
1.1.3.4	Provide training to all auditors on financial audit manual.	DIR, HR	AAG, HR	80 auditor annually	Jun	Jun	Jun	Jun	Jun	5000	Training Venue
1.1.3.5	Update PA guide as per international standards	DIR, PA	AAG, PA	Updated PAG		Jun				500	
1.1.3.6	Conduct PA as per updated PA guide	DIR, PA	AAG, PA	Audit as per PAG		Aug				Recurrent budget	Trained HR
1.1.3.7	Conduct specialized audit (IT, Environment, Disaster)	DIR, PA	AAG, PA	Specialized audit conducted	Feb	Feb	Feb	Feb	Feb	7500	Topic Selection & Trained HR

1.1.4	Initiative:	<i>Train auditors on how to increase the use and impact of audit reports (please refer to INTOSAI CBC guide on this subject)</i>		Expected Output:	<i>Auditors who consistently apply the good practice strategies for increasing the use and impact of audit reports</i>						
S.N.	Activities	Roles and Responsibilities		Performance Indicator	Time frame					Resources	Risk
		Execution	Monitoring		2016	2017	2018	2019	2020		
1.1.4.1	Study to Increase use and impact of Audit Reports and Reporting Systems	DIR, R&D	AAG, HR	Study Report		Aug				1000	Practical Study Report
1.1.4.2	Decide Policy on reporting system	DIR, R&D	AAG, HR	Policy Decided			Apr				Timely Decision
1.1.4.3	Prepare and implement guidelines in line with the INTOSAI CBC guide.	DIR, R&D	AAG, HR	Ready for execution			Jan	Jan	Dec	500	Delay and implementable
1.1.4.4	Include Training on CBC guide in OAGN Training Calendar	DIR, HR	AAG, HR	Approval Of calendar	May	May	May	May	May	500	

1.1.5	Initiative:	<i>Design and implement Local body audit practice</i>		Expected Output:	<i>a. Policy document in hand b. LBs will be audited using Policy and procedures designed</i>						
S.N.	Activities	Roles and Responsibilities		Performance Indicator	Time frame					Resources	Risk
		Execution	Monitoring		2016	2017	2018	2019	2020		
1.1.5.1	Hire Experts to study on LG Audit	DIR, Admin.	AAG, Mgmt.	Experts Hired	Mar					1500	Practical Report
1.1.5.2	Decide on LG Audit Policy	DIR, Admin.	DAG, Mgmt.	Policy Decided	Jul					100	Delayed
1.1.5.3	Develop and update the local level audit manual.	DIR, HR	AAG, HR	Manual Developed/Updated	May					500	Delayed
1.1.5.4	Conduct LG Audit as per policy and manual.	DIR, LG	AAG, LG	LG Audited	Aug					50000	Delayed

1.1.6	Initiative:	<i>Change current transaction based reporting into reporting on systemic issues</i>		Expected Output:	<i>Policy will be developed and Audit Reports will include systemic issues</i>						
S.N.	Activities	Roles and Responsibilities		Performance Indicator	Time frame					Resources	Risk
		Execution	Monitoring		2016	2017	2018	2019	2020		
1.1.6.1	Prepare guideline determining the systemic issues.	DIR, R&D	AAG, HR	Identification of Issues			Jun			500	Commitment and Capacity
1.1.6.2	Implement Guidelines for Systemic Issues Reporting.	All DIR	ALL AAGs	Systemic Issues Reported	Regular						Commitment and Capacity

1.2	Objective:	Strengthening Quality Assurance Function									
1.2.1	Initiative:	<i>Enhance competence of audit staff on audit quality, quality controls, and quality assurance in line with the ISSAIs and the OAGN handbooks on quality assurance in financial and performance audits</i>			Expected Output:	<i>Audit staff demonstrate sufficient understanding of audit quality, quality control mechanisms, and the purpose and procedures for quality assurance</i>					
S.N.	Activities	Roles and Responsibilities		Performance Indicator	Time frame					Resources	Risk
		Execution	Monitoring		2016	2017	2018	2019	2020		
1.2.1.1	Prepare training calendar on QC and QA.	HR&IR Dir	AAG of HR&IR Dir	Calendar Prepared	May						Timely Preparation
1.2.1.2	Design and deliver the training course related to QC and QA.	HR&IR Dir	AAG of HR&IR Dir	Trained Auditors	Regular					500	Impractical Training

1.2.2	Initiative:	<i>Link implementation of QA recommendations to PBIS and performance evaluation</i>			Expected Output:	<i>a. Guidelines for performance evaluation. b. Incentives awarded and positive performance appraisal comments to auditors who demonstrate better implementation of QA recommendations and Increased implementation by auditors of QA recommendations</i>					
S.N.	Activities	Roles and Responsibilities		Performance Indicator	Time frame					Resources	Risk
		Execution	Monitoring		2016	2017	2018	2019	2020		
1.2.2.1	Change the PBIS indicators in line with QA hand book.	QC&QA Dir. And Mgmt Dir.	AAG of QC&QA and Mgmt Dir.	Changed Indicator		Jun				General	Not Changed
1.2.2.2	Provide QA results to all supervisors.	QC&QA Dir. And Mgmt Dir.	AAG of QC&QA and Mgmt Dir.	Get Informed	Regular					General	May not be informed in time
1.2.2.3	Make policy decision to link QA results with performance evaluation.	QC&QA Dir. And Mgmt Dir.	AAG of QC&QA and Mgmt Dir.	Policy decided and linked		May				100	May not be linked
1.2.2.4	Initiate performance evaluation of all staffs based on QA results.	QC&QA Dir. And Mgmt Dir.	AAG of QC&QA and Mgmt Dir.	Staffs Evaluated		July				200	Improper Evaluation
1.2.2.5	Award the best five performers each year.	Mgmt Dir.	DAG and AAG of Mgmt Dir.	Staffs Awarded	Regular					500	May not be awarded

1.2.3	Initiative:	<i>Design and implement an effective follow up mechanism by each directorate to address the results of QA</i>		Expected Output:	<i>Action Plan prepared in standardized template and implemented by all directorates</i>						
S.N.	Activities	Roles and Responsibilities		Performance Indicator	Time frame					Resources	Risk
		Execution	Monitoring		2016	2017	2018	2019	2020		
1.2.3.1	Communicate QA results to all staffs.	QC&QA Dir. And Mgmt Dir.	AAG of QC&QA and Mgmt Dir.	Result Communicated	Regular					General	May not be communicated in time
1.2.3.2	Make a plan by each directorate to address the result of QA.	All Directorate	AAG of All Directorate	Plan Made	July	July	July	July	July	200	Delayed
1.2.3.3	Supervise each audit to ensure the quality of the audit.	All Directorate	AAG of All Directorate	Audit Supervised	Regular						Insufficient Supervision

1.2.4	Initiative:	<i>Design and Implement pre issuance review system</i>		Expected Output:	<i>Detail system laid down and pre-issuance review initiated</i>						
S.N.	Activities	Roles and Responsibilities		Performance Indicator	Time frame					Resources	Risk
		Execution	Monitoring		2016	2017	2018	2019	2020		
1.2.4.1	Prepare pre issuance review policy.	QC&QA Dir	AAG of QC&QA	Policy Documented			Jun			300	Impractical Policy
1.2.4.2	Implement the policy.	All Directorate	AAG of All Directorate	Implemented				Oct	Oct	500	Lack of Commitment

1.2.5	Initiative:	<i>Initiate a system for regular external peer review</i>		Expected Output:	<i>External peer reviews conducted as per approved frequencyPeer review report implemented</i>						
S.N.	Activities	Roles and Responsibilities		Performance Indicator	Time frame					Resources	Risk
		Execution	Monitoring		2016	2017	2018	2019	2020		
1.2.5.1	Prepare an external peer review policy.	QC&QA Dir	AAG of QC&QA	Policy made			Jun			300	Impractical Policy
1.2.5.2	Implement the policy.	All Directorate	AAG of All Directorate	Implemented			Regular			500	Lack of Commitment

1.3	Objective:	Strengthen the Follow-up Audit									
1.3.1	Initiative:	<i>Strengthen the Follow-up Audit</i>			Expected Output:	<i>a.Policy document in hand and amendment in related laws as required b.Audit recommendations implemented as a result of Effective follow up</i>					
S.N.	Activities	Roles and Responsibilities		Performance Indicator	Time frame					Resources	Risk
		Execution	Monitoring		2016	2017	2018	2019	2020		
1.3.1.1	Develop implementation plan for proactive follow up.	HRD Dir.	AAG Management	Plan Developed	March					1000	Delayed
1.3.1.2	Implement the plan	All Directorate	AAG of all directorate	Plan Implemented	Regular					2500	Delayed
1.3.1.3	Include proactive follow up provision in proposed financial procedural Act and Regulations	Mgmt & HR&IR Dir	DAG Management	Updated Procedural Act and regulation		Mar					May not be updated

1.3.2	Initiative:	<i>Prepare database of audit observations and PAC directives</i>			Expected Output:	<i>Regularly updated database</i>					
S.N.	Activities	Roles and Responsibilities		Performance Indicator	Time frame					Resources	Risk
		Execution	Monitoring		2016	2017	2018	2019	2020		
1.3.2.1	Update existing database of audit findings of preliminary audit report.	All Directorate	AAG of all directorate	Database updated			Jun			10000	Delayed and not updated
1.3.2.2	Fix a cutoff date to carry out follow up audit on paper.	All Directorate	AAG of all directorate	Date fixed			Jun				May not be fixed
1.3.2.3	Collect and digitize the PAC Decisions.	Mgmt Dir.	DAG Management	Decisions collected and digitized			Jun			500	May not be collected

1.3.3	Initiative:	<i>Establish the system of issuing online information on audit settlement to audit entities</i>			Expected Output:	<i>a.Online audit clearance system. b. Input to subsequent risk based audit planning</i>					
S.N.	Activities	Roles and Responsibilities		Performance Indicator	Time frame					Resources	Risk
		Execution	Monitoring		2016	2017	2018	2019	2020		
1.3.3.1	Prepare guidelines for online settlement	HRD Dir.	AAG of HR&IR Dir.	Guidelines Prepared			May			500	Delayed
1.3.3.2	Prepare software for online	HRD Dir.	AAG of HRD	Software built			May			10000	may not be built

	settlement of audit findings.		Dir.								in time or not appropriate
1.3.3.3	Provide training for online settlement to all auditors.	HR&IR Dir.	AAG of HR&IR Dir.	Auditors Trained				Regular	700		Incomplete training

2	Imperative:	Strengthen Independence and Mandate									
2.1	Objective:	Achieve Financial Autonomy									
2.1.1	Initiative:	<i>Make legislative arrangement for Financial Autonomy including authority to provide Performance Based incentives (PBIS) to staffs and get allocate lump sum budget allocated to OAGN and power to reallocate lump sum budget into line items as per requirement</i>			Expected Output:	<i>OAGN has legal authority to provide incentives to staff, and allocate/reallocate budget to line items</i>					
S.N.	Activities	Roles and Responsibilities		Performance Indicator	Time frame					Resources	Risk
		Execution	Monitoring		2016	2017	2018	2019	2020		
2.1.1.1	Initiate Legal reform for financial Autonomy	AAG, Mgmt.	DAG, Mgmt.	Legal Provision	Jun						Political Support
2.1.1.2	Solicit support from GON/ PAC to get approval on Audit Act.	AAG, Mgmt.	DAG, Mgmt.	Legal Provision	Jun						Political Support

2.2	Objective:	Achieve Administrative Autonomy									
2.2.1	Initiative:	Get amended the Civil Service Act, 2049 relating to administration of Nepal Audit Service			Expected Output:	Nepal Audit Services will be administered by OAGN					
S.N.	Activities	Roles and Responsibilities		Performance Indicator	Time frame					Resources	Risk
		Execution	Monitoring		2016	2017	2018	2019	2020		
2.1.2.1	Propose Legal reform for Administrative Autonomy of OAG	AAG, Mgmt.	DAG, Mgmt.	Legal Provision	Jun					100	Political Support
2.1.2.2	Solicit support from GON/ PAC to amend Civil Service Act.	AAG, Mgmt.	DAG, Mgmt.	Legal Provision	Jun					100	Political Support

2.2.2	Initiative:	Gets power to create positions requiring multi-disciplinary professional qualification.		Expected Output:	OAGN will create positions required to carry out its functions effectively.						
S.N.	Activities	Roles and Responsibilities		Performance Indicator	Time frame					Resources	Risk
		Execution	Monitoring		2016	2017	2018	2019	2020		
2.2.2.1	Include the provision of creating the position of staff having multidisciplinary qualification in Audit Act	AAG, Mgmt.	DAG, Mgmt.	Provision Included	Jul						Political Support

2.3	Objective:	Improve Audit Mandate									
2.3.1	Initiative:	Solicit mandate to conduct audit of all public funds and reporting therein.		Expected Output:	All public funds will be audited by OAGN and reported as per mandate						
S.N.	Activities	Roles and Responsibilities		Performance Indicator	Time frame					Resources	Risk
		Execution	Monitoring		2016	2017	2018	2019	2020		
2.3.1.1	prepare draft audit act including the provision of getting mandate to conduct audit of all public fund	AAG, Mgmt.	DAG, Mgmt.	Provision Included	Jul						Political Support
2.3.1.2	Get support/ collaborate with Media and external stakeholders to convince GON/PAC	AAG, Mgmt.	DAG, Mgmt.	Provision Included	Aug	Jul				200	Support from Stakeholders

3	Imperative:	Develop Organizational Capacity									
3.1	Objective:	Develop and Implement HRD Strategy									
3.1.1	Initiative:	<i>Prepare and implement HRD Strategy.</i>		Expected Output:	<i>HRD Strategy developed and implemented</i>						
S.N.	Activities	Roles and Responsibilities		Performance Indicator	Time frame					Resources	Risk
		Execution	Monitoring		2016	2017	2018	2019	2020		
3.1.1.1	Update and Implement HRD strategy	DIR, HR	AAG, HR	HRD Implemented	Jul					500	
3.1.1.2	Create and update Database of Capacity Building	DIR, HR	AAG, HR	Database Created and updated timely	Regular						

3.1.1.3	Increase number of skilled staff in training directorate	DIR, HR	AAG, HR	Increase no. of skilled staff		Jul						Lack of Staff
3.1.1.4	Conduct TNA (Training Need Assessment)	DIR, HR	AAG, HR	Report of TNA	Jul					500		Practicality of report
3.1.1.5	Design and develop Course based on TNA	DIR, HR	AAG, HR	Course designed		Jan				2000		
3.1.1.6	Develop and Execute training calendar of OAG	DIR, HR	AAG, HR	Calendar developed and executed	Aug	Aug	Aug	Aug	Aug	5000		Lack of Resources
3.1.1.7	Arrange adequate space and logistics for Training	AAG, Mgmt.	DAG, Mgmt.	Adequate space, logistics		Dec				7500		Lack of Budget
3.1.1.8	Provide and utilize TOT on Specialized Sectors	DIR, HR	AAG, HR	(LG Audit, PA, IT, Env., FA, Proc., Revenue, MTOT, QA)-5 for each Sector	Aug	Aug	Aug	Aug	Aug	2000		
3.1.1.9	Participate in national and International trainings, workshops and knowledge sharing programs	DIR, HR	AAG, HR	National-50, Intl-20 yearly	Regular					30000	Lack of Budget	
3.1.1.10	Nominate staff to study professional courses such as CA, ACCA, CIA, CISA etc.	DIR, HR	AAG, HR	2016-3, 2017-3 2018-4, 2019-5, 2020-5	Regular					10000	Lack of Budget	

3.1.2	Initiative:	<i>Review existing staff rotation policy.</i>		Expected Output:	<i>Revised policy document in hand and effective implementation of the policy</i>						
S.N.	Activities	Roles and Responsibilities		Performance Indicator	Time frame					Resources	Risk
		Execution	Monitoring		2016	2017	2018	2019	2020		
3.1.2.1	Update staff rotation and placement policy based on requirement, qualification, experience and performance	AAG, Mgmt.	DAG, Mgmt.	Updated policy	Jun					100	
3.1.2.2	Implement the policy	AAG, Mgmt.	DAG, Mgmt.	Policy Implemented	Jul						

3.2	Objective:	Redesign Organizational Strategy to address federal structure and extended Audit Mandate									
3.2.1	Initiative:	<i>Conduct O & M study in line with federal structure and extended audit mandate</i>			Expected Output:	<i>Study report implemented</i>					
S.N.	Activities	Roles and Responsibilities		Performance Indicator	Time frame					Resources	Risk
		Execution	Monitoring		2016	2017	2018	2019	2020		
3.2.1.1	Conduct O&M study	AAG, Mgmt.	DAG, Mgmt.	O&M Study Conducted	Jul					1000	Delay in Study Report
3.2.1.2	Implement the study report	AAG, Mgmt.	DAG, Mgmt.	Report Implemented	Dec					1000	

3.2.2	Initiative:	<i>Prepare and implement policy for auditing and reporting as per federal set up</i>			Expected Output:	<i>Policy prepared and implemented</i>					
S.N.	Activities	Roles and Responsibilities		Performance Indicator	Time frame					Resources	Risk
		Execution	Monitoring		2016	2017	2018	2019	2020		
3.2.2.1	Study regarding good practices about the auditing and reporting in federal setup	AAG, Mgmt.	DAG, Mgmt.	Report	May					4000	Availability of Budget
3.2.2.2	Prepare policy and provincial structure for auditing and reporting as per federal set up	AAG, Mgmt.	DAG, Mgmt.	Policy Prepared		Jul				2000	
3.2.2.3	Implement policy	AAG, Mgmt.	DAG, Mgmt.	Policy Implemented			Jul			20000	

3.2.3	Initiative:	<i>Initiate periodical Reporting</i>			Expected Output:	<i>Guidelines Prepared</i>					
S.N.	Activities	Roles and Responsibilities		Performance Indicator	Time frame					Resources	Risk
		Execution	Monitoring		2016	2017	2018	2019	2020		
3.2.3.1	Include the provision of periodical reporting on draft audit act	AAG, Mgmt.	DAG, Mgmt.	Draft Prepared	Jul						Support from GON
3.2.3.2	Define Procedure for periodic audit reporting	AAG, HR	DAG, Mgmt.	Documents Prepared		Jan				500	
3.2.3.3	Submit audit report as OAGN annual Audit Calendar.	AG	AG	Report Submitted							

3.2.4	Initiative:	<i>Strengthen ICT infrastructure and its application</i>		Expected Output:	<i>a) ICT infrastructure increased b) Increased use of ICT and reduce the paper work</i>						
S.N.	Activities	Roles and Responsibilities		Performance Indicator	Time frame					Resources	Risk
		Execution	Monitoring		2016	2017	2018	2019	2020		
3.2.4.1	Assess ICT requirements to automatise office works.	AAG, Mgmt.	DAG, Mgmt.	Assessment report	Aug					1000	
3.2.4.2	Establish ICT Unit within OAGN including Professional Staffs as required	AAG, Mgmt.	DAG, Mgmt.	ICT Established						1500	
3.2.4.3	Install ICT infrastructure with required equipment.	AAG, Mgmt.	DAG, Mgmt.	ICT Infrastructure Installed		Jan				50000	
3.2.4.4	Make arrangements for information Security with GIDC	AAG, Mgmt.	DAG, Mgmt.	Info. Security Arranged						20000	
3.2.4.5	Procure and renew required number of CAATS license	AAG, Mgmt.	DAG, Mgmt.	3 license Procured		Feb-Mar	Feb-Mar			2000	

3.2.5	Initiative:	<i>Construct Office Buildings and Restructure audit office as per federal structure</i>		Expected Output:	<i>1. Office Buildings available for use 2. Federal Audit offices established and functioning</i>						
S.N.	Activities	Roles and Responsibilities		Performance Indicator	Time frame					Resources	Risk
		Execution	Monitoring		2016	2017	2018	2019	2020		
3.2.5.1	Construct office building in Kathmandu with support from Urban Development and Building Construction Department, GON	AAG, Mgmt.	DAG, Mgmt.	Office Building Constructed	Jul					900000	Cooperation with GON
3.2.5.2	Shift to New Building	AAG, Mgmt.	DAG, Mgmt.	Shifted					Dec	50000	
3.2.5.3	Conduct feasibility study to establish provincial offices	AAG, Mgmt.	DAG, Mgmt.	Study Report			Jan			500	Practical Study report
3.2.5.4	Establish Provincial Offices with support from the GON	AAG, Mgmt.	DAG, Mgmt.	Provincial Offices Established			Dec			140000	Cooperation with GON
3.2.5.5	Hire office building for provincial office and initiate audit work	AAG, Mgmt.	DAG, Mgmt.	Office Hired				Jul	Jul	8000	Availability of appropriate space

3.2.5.6	Depute manpower as per O &M survey in provincial office	AAG, Mgmt.	DAG, Mgmt.	Manpower Deputed				Jul			
3.2.5.7	Improve office working environment by outsourcing utilities.(Cleaning, refreshment , services etc.)	AAG, Mgmt.	DAG, Mgmt.	Condition of working environment	Regular					6000	
3.2.5.8	Arrange one vehicles for each Division/Province and necessary motorcycles	AAG, Mgmt.	DAG, Mgmt.	4 vehicles and 10 motorcycles procured annually						100000	Budget

4	Imperative:	Enhance professional relations with external stakeholders										
4.1	Objective:	Ensure regular and effective communication using ICT.										
4.1.1	Initiative:	<i>Prepare and implement action plan</i>			Expected Output:	1. <i>Comprehensive action plan</i> 2. <i>ICT tools in place</i> 3. <i>Status report on utilization of tools</i>						
S.N.	Activities	Roles and Responsibilities		Performance Indicator	Time frame					Resources	Risk	
		Execution	Monitoring		2016	2017	2018	2019	2020			
4.1.1.1	Develop and approve communication Strategy	DIR, Admin.	AAG, Mgmt.	Comm. Strategy Developed	Mar					500		
4.1.1.2	Develop Comprehensive Action Plan for Communication using ICT	ICT UNIT/Comm. CELL	AAG, Mgmt.	Action Plan in Place		Aug				100		
4.1.1.3	Implement Communication Action Plan	ICT UNIT/Comm. CELL	AAG, Mgmt.	Updated Website, social media, publication of Boucher/Newsletter, online feedback etc.			Regular			2500		

4.1.2	Initiative:	<i>Conduct independent review of OAGN's communication system using ICT</i>		Expected Output:	1. Review report 2. Recommendations addressed by initiative owners.						
S.N.	Activities	Roles and Responsibilities		Performance Indicator	Time frame					Resources	Risk
		Execution	Monitoring		2016	2017	2018	2019	2020		
4.1.2.1	Make Arrangement to hire independent reviewer including preparation of TOR	ICT UNIT/Comm. CELL	AAG, Mgmt.	Reviewer appointed				May		500	
4.1.2.2	Get Review report, prepare action plan and implement recommendations	ICT UNIT/Comm. CELL	AAG, Mgmt.	Recommendations implemented					Feb	1000	

4.2	Objective:	Improve interaction with the media and public									
4.2.1	Initiative:	<i>Set up skilled and sufficiently staffed communication team as per approved communication strategy</i>		Expected Output:	<i>Functioning Communication team in place</i>						
S.N.	Activities	Roles and Responsibilities		Performance Indicator	Time frame					Resources	Risk
		Execution	Monitoring		2016	2017	2018	2019	2020		
4.2.1.1	Establish Communication Cell	AAG, Mgmt.	DAG, Mgmt.	Cell established	Jul					500	
4.2.1.2	Constitute Communication Team Including Experts	AAG, Mgmt.	DAG, Mgmt.	Team Formed	Aug					500	
4.2.1.3	Develop TOR and procedure of the Cell and Team	ICT UNIT/Comm. CELL	AAG, Mgmt.	TOR	July						

4.2.2	Initiative:	<i>Develop and implement communication plan based on the communication strategy for effective communication with media and public</i>		Expected Output:	<i>a) Media and public communication plans which should identify the concerns of the media & public , what information can and should be provided to address those concerns, and in what form should the information be provided</i> <i>b) Wide coverage of audit results.</i> <i>c) Feedback on potentially significant audit issues</i>						
S.N.	Activities	Roles and Responsibilities		Performance Indicator	Time frame					Resources	Risk
		Execution	Monitoring		2016	2017	2018	2019	2020		
4.2.2.1	Prepare and implement Communication Plan for media and public.	ICT UNIT/Comm. CELL	AAG, Mgmt.	Comm. Plan		Jan				100	
4.2.2.2	Disseminate Audit results	ICT UNIT/Comm. CELL	AAG, Mgmt.	More coverage in media			Regular			1000	
4.2.2.3	Collect feedback from media and public	ICT UNIT/Comm. CELL	AAG, Mgmt.	report				Apr		200	
4.2.2.4	Revise communication plan considering feedback	ICT UNIT/Comm. CELL	AAG, Mgmt.	Revised comm. Plan				Aug		100	

4.2.3	Initiative:	<i>Establish media release archives (as per suggestion of OAGN committee which reviewed SAI PMF Report 2014)</i>		Expected Output:	<i>a. Media archive established and in used.</i> <i>b. Input to audit planning</i>						
S.N.	Activities	Roles and Responsibilities		Performance Indicator	Time frame					Resources	Risk
		Execution	Monitoring		2016	2017	2018	2019	2020		
4.2.3.1	Design the archive policy	ICT UNIT/Comm. CELL	AAG, Mgmt.	Policy approved		Jun				100	
4.2.3.2	Arrange the infrastructure and HR	AAG, Mgmt.	DAG, Mgmt.	Archive Setup		Jun				2000	
4.2.3.3	Conduct content analysis and prepare report regarding media archives	Comm. CELL	Comm. Team			Oct	Oct	Oct	Oct	1000	
4.2.3.4	Make use of archive for audit plan	All DIR	ALL AAGs	Audit Plan using Archive		Jul	Jul	Jul	Jul		

4.2.4	Initiative:	<i>Enhance the participation of Civil Society Organizations in the auditing Process</i>		Expected Output:	<i>a) Number of audits conducted engaging CSOs</i>						
S.N.	Activities	Roles and Responsibilities		Performance Indicator	Time frame					Resources	Risk
		Execution	Monitoring		2016	2017	2018	2019	2020		
4.2.4.1	Update CPA Guidelines	DIR, PA	AAG, PA	Updated Guidelines	Dec					100	
4.2.4.2	Identify Modality to engage CSOs	DIR, PA	AAG, PA	Modality Identified		Jun					
4.2.4.3	Prepare roster of CSOs	DIR, PA	AAG, PA	Roster Prepared		Jul					
4.2.4.4	Engage CSOs for CPA	DIR, PA	AAG, PA	CSOs Selected		Aug				2000	Budget
4.2.4.5	Train CSOs and Auditors	DIR, PA	AAG, PA	Trained		Aug				1000	
4.2.4.6	Evaluation of CSOs contribution	DIR, PA	AAG, PA	Report				Aug		200	

4.3	Objective:	Building an effective relationship with PAC									
4.3.1	Initiative:	<i>Establish a system for regular interactions with PAC members, and briefing of PAC prior to PAC hearing in coordination with PAC</i>			Expected Output:	<ol style="list-style-type: none"> <i>Regular interactions held and discussed about value and benefits of SAI and its Reports</i> <i>Ministry wise/Department-wise briefs to PAC in approved Template</i> <i>Suggested questions for use by PAC during hearing.</i> 					
S.N.	Activities	Roles and Responsibilities		Performance Indicator	Time frame					Resources	Risk
		Execution	Monitoring		2016	2017	2018	2019	2020		
4.3.1.1	Organize interaction program regularly	DAG, Mgmt.	AG	Interaction held annually	May	May	May	May	May	500	Coordination
4.3.1.2	Coordinate to develop schedule for PAC discussion on Audit report	DIR, QA&PAf	AAG, HR	Schedule Prepared	Regularly						Coordination
4.3.1.3	Develop and provide the brief notes including suggested questions to PAC members (Ministry/Department wise and in Overall as required)	All DIR	ALL AAGs	Notes and Suggested Questions	Jun	Jun	Jun	Jun	Jun		Coordination

4.3.2	Initiative:	<i>Implement mechanism for follow-up of PAC decisions</i>		Expected Output:	1. Included in regular audit plan for follow up 2. Follow-up reports submitted to PAC as per agreed timeline.						
S.N.	Activities	Roles and Responsibilities		Performance Indicator	Time frame					Resources	Risk
		Execution	Monitoring		2016	2017	2018	2019	2020		
4.3.2.1	Arrange timely communication of PAC decision to OAGN	DIR, QA&PAf	AAG, HR	Circulation of Decision	Regular						
4.3.2.2	Communicate PAC decisions to Concerned directorates and maintain database	DIR, QA&PAf	AAG, HR	Database maintained	Regular						
4.3.2.3	Maintain Database and Include Follow-up of PAC decisions in Audit Plan	All DIR	ALL AAGs	PAC decisions followed up	Jul	Jul	Jul	Jul	Jul		
4.3.2.4	Include Status of Follow-up in audit report.	All DIR	ALL AAGs	Follow-up reported	Apr	Apr	Apr	Apr	Apr		

4.4	Objective:	Strengthening the professional relation with auditees and professional organizations									
4.4.1	Initiative:	<i>Hold effective interactions with Chief Accounting Officers, responsible persons, DTCOs, CDOs and ICAN and addressing feedback</i>		Expected Output:	<i>Interaction report and Feedback addressed</i>						
S.N.	Activities	Roles and Responsibilities		Performance Indicator	Time frame					Resources	Risk
		Execution	Monitoring		2016	2017	2018	2019	2020		
4.4.1.1	Organize interaction program with CAO, CEOs annually	DIR, HRD	AAG, HRD	Interaction Conducted	Sep	Sep	Sep	Sep	Sep	200	
4.4.1.2	Organize interaction program with DTCOs, CDOs and others as required	DIR, HRD	AAG, HRD	Interaction Conducted	Sep-Jan	Sep-Jan	Sep-Jan	Sep-Jan	Sep-Jan	1000	
4.4.1.3	Address feedback through action plan	DIR, HRD	AAG, HRD	Feedback Addressed	Regular					100	
4.4.1.4	Establish MOU with Professional organizations including ICAN for Staff Capacity Development and Expert Opinion.	DIR, HRD	AAG, HRD	MOU signed		Nov				100	
4.4.1.5	Implement MOU	DIR, HRD	AAG, HRD	MOU Implemented		Dec				1000	

4.4.1.6	Collaborate with oversight and Government agencies(CIAA, NVC, PPMO, MOGA, FCGO, MOF, NRB, Bima Samiti etc.) by sharing information and reports.	AAG, HRD	DAG, Mgmt.	Collaboration Established	Regular	500	
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5	Imperative:	Enhance Internal Governance									
5.1	Objective:	Strengthen Internal Control System									
5.1.1	Initiative:	<i>Map current Internal Control of OAGN</i>		Expected Output:	<i>Existing internal control activities documented</i>						
S.N.	Activities	Roles and Responsibilities		Performance Indicator	Time frame					Resources	Risk
		Execution	Monitoring		2016	2017	2018	2019	2020		
5.1.1.1	Formation of Assessment Team with TOR	AAG, Mgmt.	DAG, Mgmt.	Team formation	May						Timely Decision
5.1.1.2	Conduct Review and Prepare assessment Report	Review Team	AAG, Mgmt.	Report	Dec					100	Timely Reporting
5.1.1.3	Implement IC assessment Report	ALL AAGs	Senior Mgmt.	Report Implemented		Apr				500	

5.1.2	Initiative:	<i>Redesign Internal control system in line with good practice</i>		Expected Output:	<i>Internal Control framework approved, communicated and implemented</i>						
S.N.	Activities	Roles and Responsibilities		Performance Indicator	Time frame					Resources	Risk
		Execution	Monitoring		2016	2017	2018	2019	2020		
5.1.2.1	Define role and responsibilities of each division, DG, directorates	ALL DAGs, AAGs, DIRs	AG	Defined Role & Responsibilities		May					Timely Decision
5.1.2.2	Update and implement job descriptions of all levels	AAG, Mgmt.	DAG, Mgmt.	Updated Job Description		July				50	
5.1.2.3	Prepare annual calendar of operations(COP) of each employees and division, DG, directorates	ALL DAGs, AAGs, DIRs	Senior Mgmt.	Annual Calendar of Operations		Aug	Aug			100	Timely completion
5.1.2.4	Incorporate COP in AOP of OAG	DIR, HRD	AAG, HRD	Linked COP and AOP		Aug	Aug			50	
5.1.2.5	Design and implement reporting system for performance evaluation of each staffs and unit	ALL AAGs	All DAGs	Reporting System in place and implemented		Sep				500	

5.1.2.6	Link with evaluation report for performance appraisal, reward and punishment.	ALL AAGs	All DAGs	Established link			Jul				
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5.1.3	Initiative:	<i>Set up Effective Internal Audit Function</i>		Expected Output:	<i>(a) Internal audits conducted regularly (b) Recommendations addressed by line managers</i>						
S.N.	Activities	Roles and Responsibilities		Performance Indicator	Time frame					Resources	Risk
		Execution	Monitoring		2016	2017	2018	2019	2020		
5.1.3.1	Define roles, responsibilities and authorities of IAU	AAG, Mgmt.	DAG, Mgmt.	Decision for IAU			May				
5.1.3.2	Establish internal audit unit based on COSO frame work	AAG, Mgmt.	DAG, Mgmt.	Decision for IAU			May				Timely Decision
5.1.3.3	Assess internal control system/internal audit bi-annually	IAU	DAG, Mgmt.	Report				Feb	Feb	1000	
5.1.3.4	Provide report to the management division	IAU	DAG, Mgmt.	Report				Aug	Aug	500	
5.1.3.5	Take necessary corrective action as per the findings of report	All DIR	DAG, Mgmt.	Action Taken Report				Sept	Sept	500	Delay on ATR

5.1.4	Initiative:	<i>Conduct audits and submit reports in time</i>		Expected Output:	<i>All audit reports submitted within stipulated time</i>						
S.N.	Activities	Roles and Responsibilities		Performance Indicator	Time frame					Resources	Risk
		Execution	Monitoring		2016	2017	2018	2019	2020		
5.1.4.1	Develop annual audit plan	All DIR	ALL AAGs	AAP	Regular					500	
5.1.4.2	Execute AAP & monitor the progress	All DIR	ALL AAGs	Report						250000	
5.1.4.3	Finalize audit and submit report within 9 months of the FY end.	ALL AAGs	All DAGs	Audit Completed						5000	

5.1.5	Initiative:	<i>Establish a research Unit</i>			Expected Output:	<i>Research Unit established</i>					
S.N.	Activities	Roles and Responsibilities		Performance Indicator	Time frame					Resources	Risk
		Execution	Monitoring		2016	2017	2018	2019	2020		
5.1.5.1	Establish a research Unit with TOR and required resources	AAG, Mgmt.	DAG, Mgmt.	Unit Established			Jan			3000	
5.1.5.2	Prepare and approve the research plan	DIR, R&D	AAG, Mgmt.	Plan Prepared			March			250	
5.1.5.3	Conduct Research as per plan	DIR, R&D	AAG, Mgmt.	Research conducted				Regular		5000	
5.1.5.4	Prepare reports and submit to the AG annually	DIR, R&D	AAG, Mgmt.	Report Submitted				Apr		50	
5.1.5.5	Take necessary action on report	AAG, Mgmt.	DAG, Mgmt.	Action Taken				June			

5.2	Objective:	Ensure Compliance with Code of Ethics									
5.2.1	Initiative:	<i>Create awareness on code of ethics among staffs</i>			Expected Output:	<i>Awareness created on code of ethics</i>					
S.N.	Activities	Roles and Responsibilities		Performance Indicator	Time frame					Resources	Risk
		Execution	Monitoring		2016	2017	2018	2019	2020		
5.2.1.1	Conduct interaction on COE to all level of staff and key stakeholders	ALL AAGs	All DAGs	Awareness Created	Regular					1000	
5.2.1.2	Prepare leaflet and flex prints, sticker with core values and provide to staff and external stakeholders	AAG, Mgmt.	DAG, Mgmt.	Awareness Created						1500	
5.2.1.3	Update COE as per Int'l standard and distribute	AAG, Mgmt.	DAG, Mgmt.	COE Updated			Apr			1000	

5.2.2	Initiative:	<i>Regular monitoring of Code of Ethics</i>			Expected Output:	<i>Monitoring reports and actions taken note</i>					
S.N.	Activities	Roles and Responsibilities		Performance Indicator	Time frame					Resources	Risk
		Execution	Monitoring		2016	2017	2018	2019	2020		
5.2.2.1	Design and Circulate Template for recording compliance of COE.	AAG, Mgmt.	DAG, Mgmt.	Template for Compliance circulated		Jan				100	
5.2.2.2	Supervise on mandatory provision of COE compliance and report to monitoring committee annually	ALL DIRs, AAGs	All DAGs	Supervised and Reported		Regular				Documentation	

5.2.2.3	Establish mechanism of complaint on non-compliance of COE and Submit to monitoring committee	DIR, Admin.	AAG, Mgmt.	Mechanism In place	Dec						250	
5.2.2.4	Regular monitor by committee	Monitoring Committee	AG	Report Submitted	Reg.						250	
5.2.2.5	Take necessary action on report	DAG, Mgmt.	AG	Action Taken								

5.3	Objective:	Implement strategy through annual operational plans										
5.3.1	Initiative:	<i>Develop and implement a system for annual operational planning, incorporating the audit planning.</i>			Expected Output:	<i>Annual operational planning and monitoring incorporated in the organization's regular operation</i>						
S.N.	Activities	Roles and Responsibilities		Performance Indicator	Time frame					Resources	Risk	
		Execution	Monitoring		2016	2017	2018	2019	2020			
5.3.1.1	Establish Planning Unit with required resources	AAG, Mgmt.	DAG, Mgmt.	Unit Established	Jun							
5.3.1.3	Establish link between system of annual operational planning and annual audit planning.	PLANNING UNIT	AAG, HRD	Linkage ensured	July						1000	
5.3.1.4	Implement Planning System	PLANNING UNIT	AAG, HRD	Implementation status	Aug							

5.3.2	Initiative:	<i>Design annual operational plan template with guidance</i>			Expected Output:	<i>Template with guidance in hand</i>						
S.N.	Activities	Roles and Responsibilities		Performance Indicator	Time frame					Resources	Risk	
		Execution	Monitoring		2016	2017	2018	2019	2020			
5.3.2.1	Hold Interaction to design operational plan template.	Planning UNIT	AAG, HRD	Interaction Held	May						1500	
5.3.2.2	Finalize template and circulate to concerned persons to prepare AOP	Planning UNIT	AAG, HRD	Template finalized and circulated	Jun							

5.3.3	Initiative:	<i>Develop competence of management preparing, implementing and monitoring annual operational plan</i>		Expected Output:	<i>Enhanced management competence in preparing operational plan</i>						
S.N.	Activities	Roles and Responsibilities		Performance Indicator	Time frame					Resources	Risk
		Execution	Monitoring		2016	2017	2018	2019	2020		
5.3.3.1	Improve the competency through orientation, involvement and training	DIR, HRD	AAG, HRD	Trained Staff	July					500	
5.3.3.2	Define roles and responsibilities clearly	AAG, Mgmt.	DAG, Mgmt.	Defined Roles	Aug						
5.3.3.3	Develop Draft operational plan, hold interactions, consultations and approve AOP	Planning UNIT	DAG, Mgmt.	AOP approved	July					500	
5.3.3.4	Communicate AOP to all directorates	Planning UNIT	DAG, Mgmt.	AOP communicated						500	
5.3.3.5	Implement AOP	Concerned Responsible person	Concerned Responsible person to monitor in AOP	AOP implemented						500	
5.3.3.6	Monitoring of AOP Department wise	ALL AAGs	All DAGs	AOP monitored	May					50	

5.3.4	Initiative:	<i>Conduct quality review of annual operational plan</i>		Expected Output:	<i>1. Quality review report 2. Recommendation addressed by directorates</i>						
S.N.	Activities	Roles and Responsibilities		Performance Indicator	Time frame					Resources	Risk
		Execution	Monitoring		2016	2017	2018	2019	2020		
5.3.4.1	Organize annual review meeting and disseminate AOP implementation and progress	Planning UNIT	AAG, HRD	Progress Status	Aug					500	
5.3.4.2	Take corrective measures on review findings through the revised AOP	Planning UNIT	AAG, HRD	Corrective Action	Sept					500	

5.3.5	Initiative:	<i>System for effective communication of annual plan to the whole organization established</i>		Expected Output:	<i>Annual plan generally known and used as a reference in the whole organization</i>						
S.N.	Activities	Roles and Responsibilities		Performance Indicator	Time frame					Resources	Risk
		Execution	Monitoring		2016	2017	2018	2019	2020		
5.3.5.1	Upload AOP in the website of OAG	ICT UNIT/Comm. CELL	DIR, HRD	Uploaded in website	June					500	
5.3.5.2	Hold the staff meeting of higher level/DG/Division Level/Directorate	All Level	DAG, Mgmt.	Minutes of meetings	Regular					1000	
5.3.5.3	Record minutes of meetings centrally	Planning UNIT	AAG, HRD	Recorded Centrally	Regular						

5.3.6	Initiative:	<i>Establish the monitoring and evaluation system to ensure the implementation of Strategic and operational plan.</i>		Expected Output:	<i>Monitoring and evaluation mechanism</i>						
S.N.	Activities	Roles and Responsibilities		Performance Indicator	Time frame					Resources	Risk
		Execution	Monitoring		2016	2017	2018	2019	2020		
5.3.6.1	Establish M/E committee	DAG, Mgmt.	Senior Mgmt.	Mechanism In place	July						
5.3.6.2	Develop M/E plan	M/E Committee	Senior Mgmt.	M/E plan	Aug					500	
5.3.6.3	Conduct M/E regularly	M/E Committee	Senior Mgmt.	Report	Regular					500	

Annex- 3: Template for Monthly, Quarterly and Annual Progress Report

Directorate/ General Directorate Name

Progress Report for the Period covering.....

Planned Activity Reference (a)	Planned Activity Description (b)	Expected Result/ Indicator (c)	Actually Achieved Result/ Indicator (d)	Deviation (e)= (c)-(d)	Justification for Deviation (f)	Description how you plan next to address deviation (g)

Prepared by

Name:

Designation:

Date:

Approved by

Name:

Designation:

Date: