

STRATEGIC PLAN

October 1, 2023 to September 30, 2028



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Foreword

Alii!

As the idiom goes, “failing to plan is planning to fail.” Thus, I am pleased to present the Fiscal Year 2024-2028 Strategic Plan of the Office of the Public Auditor, Republic of Palau. As guardians of public trust, our mission is to champion accountability and transparency in the use of public resources by providing quality and timely audits and raising public awareness. Our work ensures the efficient and effective administration of public resources in delivering quality programs and services to our citizens. This Strategic Plan is a living document that articulates our vision, mission, core values, and strategic priorities that inspire our workforce to engage in impactful audits and proactive education to improve the lives of our citizens. It requires the synergy of individual contributions, achievements, monitoring and evaluations, and necessary adjustments to reflect changes in the operating environment in order to maintain relevancy and efficacy.

The OPA expresses its utmost gratitude to the Pacific Association of Supreme Audit Institutions (PASAI) and our dedicated internal and external stakeholders for their contributions and assistance. Their engagement in our strategic planning workshop provided essential insights that guided the development of the Strategic Plan, which will prioritize the use of our resources and efforts to improve audit quality, establish human resource management, enhance financial independence, and build relationships with external stakeholders.

We will continue to engage with our stakeholders to inform them of what we plan to accomplish with the resources invested in the Office of the Public Auditor and to practice what we preach: good governance, accountability, and transparency.

To that end, the Office of the Public Auditor takes its first step forward with confidence that, with this Strategic Plan in hand, failure is not an option.

Sincerely,



Satrunino Tewid
Acting Public Auditor
Office of the Public Auditor, Republic of Palau

Introduction

We have developed this strategic plan with the intent to maximize the impact of our work from the use of limited public resources. It sets out our long-term Mission, Vision, Core Values, and the specific areas we aim to focus on over the next five years. This strategy document results from in-depth consultations with our key external stakeholders and OPA's employees.

Who We Are

The Office of the Public Auditor (OPA) is established as an independent agency of the Government of the Republic of Palau (ROP or Republic) pursuant to Article XII, Section 2, of the Constitution of the Republic of Palau and the Public Auditing Act of 1985. Under Article XII, Section 2(b) of the Constitution, the Public Auditor is mandated to inspect and audit accounts of every branch, department, agency, and authority of the national government and of all other public legal entities or nonprofit organizations that receive public funds from the National Government. In addition, the National Congress has broadened the OPA's mandate to audit campaign financial disclosure statements of candidates for public offices (National), performance reports of government agencies, and reports on the financial position of the Medical Savings Account. The Public Auditing Act specifically instructs the OPA to act to prevent and detect fraud, waste, and abuse in the expenditure of public funds.

Our Mission

The Mission hereunder depicts OPA's reason for its existence.

As guardians of public trust, we champion accountability and transparency in the use of public resources by providing quality and timely audits and raising public awareness

Our Vision

The Vision hereunder paints a clear long-term end state of where OPA wants to be.

Better lives through impactful audits and proactive education

Our Core Values

The Core Values hereunder guide our conduct internally and externally and promote OPA's reputation.

Integrity- we conduct our business in an independent, impartial, and ethical manner. We apply an open, honest, and fair approach to our users

Professional- we carry out our work with competence and continuously strive to deliver high quality and timely audits in accordance with established standards

Respectful- we value the contributions of our people, our clients, and the community.

Strategic Priorities and Objectives

Our strategic plan identifies the strategic priorities and objectives that address the most relevant opportunities and risks we foresee over the next five years based on the results of the OPA's 2022 Supreme Audit Institution Performance Measurement Framework (SAI-PMF Assessment) and external environment assessment. To empower us to ascend, we intend to focus on the strategic priorities and objectives thereunder:

Strategic Priority 1: Improve audit quality

We strive to enhance the quality of audits to promote positive changes in government as a way to deliver value and benefits to all through the following strategic objectives:

- 1.1. Strengthen the performance audit process from planning to execution to reporting**
- 1.2. Ensure compliance with U.S. Government Auditing Standards**
- 1.3. Improve timeliness of audit**
- 1.4. Enhance oversight on outsourced audits**
- 1.5. Develop audit follow-up capabilities**

Strategic Priority 2: Establish HR management

We strive to promote staff professional development, increase staff satisfaction, and strengthen staff productivity to fulfill our mandates efficiently and effectively through the following strategic objectives:

- 2.1. Enhance staff capabilities**
- 2.2. Increase staff strength**
- 2.3. Improve staff remuneration and promotions**

Strategic Priority 3: Enhance financial independence

We strive to safeguard our financial independence to fulfill our mandates and operate effectively to foster positive impacts through the following strategic objectives:

- 3.1. Improve the intent of RPPL 10-15 and sufficiency of automatic funding**
- 3.2. Advocate the independence of the OPA regarding financial processes**

Strategic Priority 4: Build relationships with external stakeholders

We strive to educate and engage with the external stakeholders to build strong partnerships by raising awareness of the roles and responsibilities of OPA and the need for public transparency and accountability through the following strategic objectives:

- 4.1. Empower external stakeholders to advocate for public interest**
- 4.2. Enhance awareness and outreach with the public to empower them**

Key Performance Measures

As a forward-looking audit institution, we have defined key performance measures to evaluate and assess our progress in achieving our strategic objectives.

Strategic Priority 1: Improve audit quality

1.1. Strengthen the performance audit process from planning to fieldwork to reporting

1.1.1. Planning

1.1.1.1. All audits must start with an audit plan containing survey work to support preliminary audit objectives approved by the Public Auditor (PA) within a set deadline to determine a “Go or No Go” decision. Go proceeds to Fieldwork, and No Go stops here

1.1.1.2. At least 80% of audit plans are completed before the deadline

1.1.1.3. All extensions of the deadline are approved by the PA

1.1.2. Fieldwork

1.1.2.1. All Fieldwork follows the audit plan and shall contain proper audit evidence to support audit objective(s)

1.1.2.2. Quality Assurance review is completed for all audits before moving to reporting

1.1.2.3. All audits have completed the project control checklist before the Draft is issued

1.1.3. Reporting

1.1.3.1. All reporting shall begin with a report outline, supported by sufficient and appropriate evidence, must be completed, and approved by the Public Auditor

1.2. Ensure compliance with U.S. Government Auditing Standards (GAS)

1.2.1. All audits complete Peer Review Form 9: review of audit engagement checklist

1.2.2. Ensure professional staff are updated on applicable GAS updates

1.3. Improve timeliness of audit

1.3.1. All audits must contain a timetable prepared by the auditor and approved by the Public Auditor during the planning phase

1.3.2. All audits require regular progress reports and bi-weekly meetings with the Public Auditor during each phase of the audit (planning, fieldwork, and reporting)

1.4. Enhance oversight on outsourced audits

1.4.1. 90% of outsourced audits undergo quality assurance review before audit publication

1.4.2. Hire staff dedicated to provide oversight of audits by 2024

1.5. Develop audit follow-up capabilities

1.5.1. Implement audit follow-up system starting from audits issued in FY2024

1.5.2. Hire a capable audit analyst by 2024

Strategic Priority 2: Establish HR management

2.1. Strengthen staff capabilities

- 2.1.1. All auditors meet CPE requirements
- 2.1.2. Conduct Auditor needs assessment to determine the focus of staff development

2.2. Increase staff capacity

- 2.2.1. Offer competitive salary
- 2.2.2. All needed positions are filled within a year
- 2.2.3. Conduct at least three recruitment efforts annually

2.3. Improve staff remuneration and promotions

- 2.3.1. Establish a professional pay scale within a year
- 2.3.2. Establish performance evaluation to be conducted annually

Strategic Priority 3: Enhance financial independence

3.1. Improve the intent and sufficiency of automatic funding

- 3.1.1. Hire legal counsel to draft proposed legislation

3.2. Advocate the independence of the OPA regarding financial processes

- 3.2.1. Meet with all members of Congress Ways and Means and Financial Matters Committees to discuss the proposed legislation

Strategic Priority 4: Build relationships with external stakeholders

4.1. Empower external stakeholders to advocate for public interest

- 4.1.1. Develop and implement Communication Strategy by 2024

4.2. Enhance awareness and outreach with the public to empower them

- 4.2.1. At least two public outreaches conducted annually
- 4.2.2. 80% of feedback from the surveys is addressed and reported

Implementing OPA's Strategic Plan

Operational Plan

OPA has developed an operational plan for October 2023 – September 2024, outlining initiatives that translate OPA's strategy into implementable tasks and actions, which can be taken up and followed through by the staff. Current and subsequent annual operational plans will ensure certain milestones are met and continue moving in the right direction over the long term to deliver on our strategic objectives.

Strategic Monitoring and Evaluation Framework

OPA has developed a strategic monitoring and evaluation framework to aid in monitoring and evaluating its implementation processes and measure its performance. The monitoring results will provide OPA the opportunity to take corrective actions if measurements indicate a risk of not achieving the strategic objectives. The evaluation results will provide a snapshot of the outcomes achieved relative to our established targets.