



REVOLUTIONARY GOVERNMENT OF ZANZIBAR

**OFFICE OF THE CONTROLLER AND AUDITOR
GENERAL ZANZIBAR**

STRATEGIC PLAN

2021 - 2024

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FOREWORD



It is my pleasure to present Office of the Controller and Auditor General's Strategic Plan that account the period of the three years from July, 2021-June 2024. This is plan is well formalized and approved by OCAGZ SP special taskforce. It provides a systematic implementation of the OCAG's mandate and activities, whereas align with national country documents such as Zanzibar Development Vision 2050 and other sector related laws, policies and plans, SDGs, and Agenda 2063 for Africa which are a very important milestone in tracking and reporting the progress in their implementation.

This plan epitomizes a significant strategic objective in the context of organization's transformation journey and set out a bold and ambitious vision for the future. Those objectives that were developed intended to help to overcome the obstacles and turning our vision into reality. The plan is expected to play an important role to achieve its results by providing a right and timely information to stakeholders of Auditor General Report.

Additionally, the plan highlights the Key Performance Indicator to each strategic objective, targets to be achieved and strategic initiatives to be done in the next three years.

This strategy sets out a framework for advancement of financial transparency and accountability in the utilization of Public resources by introducing better performance based on management systems in the public sectors so as to help governments improve performance, enhance transparency, ensure accountability, maintain credibility, fight corruption, promote public trust, and foster the efficient and effective receipt and use of public resources for the benefit of their citizens.

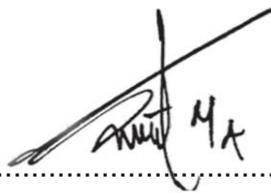
The strategy has suggested the interventions that are deemed appropriate for poverty reduction in all its dimensions.

The main focus of the plan is to strengthen the ability of the OCAGZ to produce timely reports that resonate well with the expectations of stakeholders at all levels.

This will involve capitalizing and optimizing on the automation of audit Services to improve efficiency in all our processes, entrenching quality in all operations, enhancing our capacity to produce user friendly audit reports and providing timely, appropriate and concise audit recommendations.

We will require an appropriately skilled manpower capable of meeting current and future needs. OCAGZ will recruit suitable staff, develop appropriate competencies and motivate staff to be able to contribute to the achievement of our mandate. At the very individual level, we must maintain and improve on our independence, reputation and integrity.

To succeed, we must find innovative ways to professionally and skillfully manage our relationships and cooperation with all our stakeholders. This will in effect result in a collaborative approach to our work. Let us join hands in promoting accountability in the public sector.



.....
DKT. OTHMAN ABBAS ALI

ACTING CONTROLLER AND AUDITOR GENERAL

ZANZIBAR

EXECUTIVE SUMMARY

The Office of Controller and Auditor General Zanzibar (OCAGZ) is the Supreme Audit Institution (SAI) of Zanzibar and draws its mandate from Article 112 of Constitution of Zanzibar 1984. The Powers of the CAG are clearly stipulated in the Act no. 11 of 2003 of Establishment of Office of Controller and Auditor General - Zanzibar and Public Finance Management Act number 12 of 2016.

The main function of OCAGZ is Controlling and auditing Government revenue collection and expenditure as appropriated by the House of Representative in order to bring about greater transparency and accountability in the management of public resources.

The Strategic Plan for the period 2021 to 2024 takes forward the issues identified in the previous Strategic Plan that covered the period from 2017 to 2020.

Apart from the achievements of the objectives in the previous Strategic Plan, OCAGZ could not achieve what was planned in some areas. The achievements and challenges faced have laid the foundation for the OCAGZ to modernize its financial audit methods and expertise.

According to INTOSAI, underscored the indispensable role of independent SAIs is the efficient, effective, transparent, and accountable implementation of the 2030 Agenda for Sustainable Development by promoting good governance and accountability.

SAIs through their audits and consistent with their mandates and priorities, make valuable contributions to national efforts to track progress, monitor implementation, and identify improvement opportunities across the full set of the SDGs and their respective nations' sustainable development efforts.

The Strategic Plan 2017 – 2020 achievements provided current auditing improvements and solid building blocks for this current Plan. The specific achievements includes a continuous submission of annual audit reports according to Constitution of Zanzibar 1984, acquisition of Office equipment's including ICT and improvement of staff skills, improve working environment of the Office, having motivated, skilled and productive workforce and improve internal and external communication.

Apart from the achievements mentioned above, budget constraints hindered the successful completion of the Strategic Plan for the period 2017- 2020 for some of the envisaged activities.

As part of the planning process the office observed itself critically internally and externally to identify the way forward by conducting SWOC and Stakeholders analysis.

From the analysis, critical issues were identified which focused on improvement of services delivery, communication and awareness, Staff integrity, Management of change, Human Resource Management and career development, Working environment, audit quality control and assurance, Capacity building, Application of ICT, Application of Regularity Audit Manual and Standards and Harmonization of audit issues among stakeholders.

Based upon the critical areas above, four goals as listed below were identified which will be the planning guidelines for the next coming three years:

Stakeholder

- Communication And Stakeholders Management
- Maintain Organizational Reputation.
- Achieve Stakeholders Expectations

Finance

- Funds are available and spent efficiently.

Internal Process

- Develop and disseminate stakeholders complaints handling mechanism
- Laws, Regulations and directives are adhered
- Review and up to date Regulatory Audit Manual (RAM), Financial Audit Manual (FAM), Compliance Audit Manual (CAM), Performance Audit Manual (PAM) etc. and application of modern computerized assisted tool (CAATS)

Capacity Building

- Institutional Capacity improved (Professional skills, working tools & working environment)

Based on the above objectives, office will develop the annual budget and resources required to deliver the plan. The cost of implementing this plan is approximately Tzs 6,578,031,040 billion where the main source will be from Government. The M&E will be conducted accordingly to ensure the programs are on the right track.

LIST OF ABBREVIATIONS

AFROSAI-E	African Organization Supreme Audit Institution English speaking
CAATs	Computer Assisted Audit Tools
CAG	Controller and Auditor General
CAM	Compliance Audit Manual
HoR	House of Representatives
ICT	Information Communication Technology
IFMIS	Integrated Financial Management Information System
IFRS	International Financial Reporting Standards
INTOSAI	International Organization of Supreme Audit Institution
IPSAS	International Public Sector Accounting Standards
ISA	International Standards on Auditing
ISSAI	International Standards of Supreme Audit Institution
IT	Information Technology
KPI	Key Performance Indicator
LSU	Legal Support Unit
MDAs	Ministries, Departments and Agencies
MGT	Management
MTEF	Medium Term Expenditure Framework
MTSP	Medium Term Strategic Plan
OCAGZ	Office of Controller and Auditor General Zanzibar
PAC	Public Account Committee
PFMRP	Public Finance Management Reform Programme
PAM	Performance Audit Manual
PMU	Procurement Management Unit
RAM	Regulatory Audit Manual
SAI	Supreme Audit Institution
SP	Strategic Panning
SWOC	Strengthens, Weakness, Opportunity and Challenges
TSU	Technical Support Unit
VFM	Value for Money
ZSGPR	Zanzibar Strategy for Growth and Poverty Reduct

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Figure 1 : Alignment of OCAGZ Strategic Plan to National Plan.

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CHAPTER ONE

1.0 INTRODUCTION

1.1 BACKGROUND INFORMATION

This Strategic Plan presents the desired direction of the Office of Controller and Auditor General Zanzibar for the three years from July 2021 to June 2024. The plan seeks to consolidate the changes made over the previous strategic period of 2017 - 2020 and brings on board emerging issues. The Office of Controller and Auditor General had made major strides in creating an enabling environment in order to respond to its core mandates as stipulated in the Article 112(3) of the Constitution of Zanzibar of 1984, Establishment of Office of the Controller and Auditor General Act No. 11 of 2003, The Public Finance Management Act no. 12 of 2016.

The Office provide Audit services to Ministries, Departments, Agencies, Regions, Local and Public Authorities, Public Cooperation's and Regulatory Bodies, Development Project etc.

The Article 112 (3) of the Constitution of Zanzibar of 1984 is prescribed the mandate of the CAG as follows:-

(a) To ensure that the use of any moneys proposed to be paid out of the Consolidated Fund of the Revolutionary Government of Zanzibar has been authorized in accordance with the law and if he is satisfied that those conditions have been properly complied with then he shall authorize payment of such moneys.

(b) To ensure that all the moneys the payment of which has been authorized for use, the issue is from the Consolidated Fund of the Revolutionary Government or moneys whose use is authorized by law enacted by the House of Representatives and that the moneys have been spent on matters related to the use of the moneys in respect of the use of that money and that the expenditure has complied with the authority given in respect of such expenditure; and

(c) At least once a year to conduct audit and give an audit reporting respect of the accounts of the Revolutionary Government of Zanzibar, the accounts managed by all officers of the Revolutionary Government of Zanzibar, the accounts of all courts in Zanzibar, the accounts of Commissions or other organs established by this Constitution and the accounts related to the House of Representatives.

Article 123 (1-6) Public Finance Management Act no. 12 of 2016 is prescribed the mandate of the CAG as follows:-

- (1) On receiving the financial statements prescribed by section 121 and 122 of this Act, The Controller and Auditor General shall cause them to be examined and audited in accordance with the internationally acceptable auditing standards and shall, within 5 months after the end of the financial year to which the financial statements relates, prepare the audit report.
- (2) The Controller and Auditor General shall provide the Accounting Officer a signed audit report for inclusion in the annual report as prescribed under this Act.
- (3) The Controller and Auditor General shall provide the Accountant General a signed audit report on consolidated annual financial statement prepared in accordance with the requirements of section 122 of this Act.
- (4) The Controller and Auditor General shall, within the seven months after the end of financial year, prepare a report upon the examination and audit of the all annual financial statements of Public Institutions for submission to the House of Representatives.
- (5) The Controller and Auditor General may, at any time, if it appears to him is desirable, submit to the Speaker of the House of Representatives and to the Minister a special report on any matter incidental to his power and duties under section 124 of this Act and the Controller and Auditor General Act.
- (6) Reports issued under this section shall be submitted to the President, responsible Minister and the Minister.

1.2 ALIGNMENT TO NATIONAL GOALS

The preparation of this Strategic Plan has considered the Zanzibar Vision 2050 Guideline for developing Strategic Plan for MDAs in Zanzibar 2020, Sustainable Development Goals (SDGs 2030), CCM Manifesto and others.

To achieve the Zanzibar MTDS 2021-2025, OCAGZ will contribute to achieve Priority area 4.4 Governing Institutions and Public Services 4.4.2 Corporate Governance, 4.4.8 Corruption Perceptions and 4.4.9 Percentage of people who believe that there are effective mechanism and oversight institutions to hold their leaders accountable (Agenda 2063). These pillars shall be achieved by fulfilling the vision of OCAGZ "A leading Independent Supreme Audit Institution that promotes public accountability and transparency" and mission " Promote Accountability through quality audit in the public sector and assure the nation that public resources are applied for purposes intended."

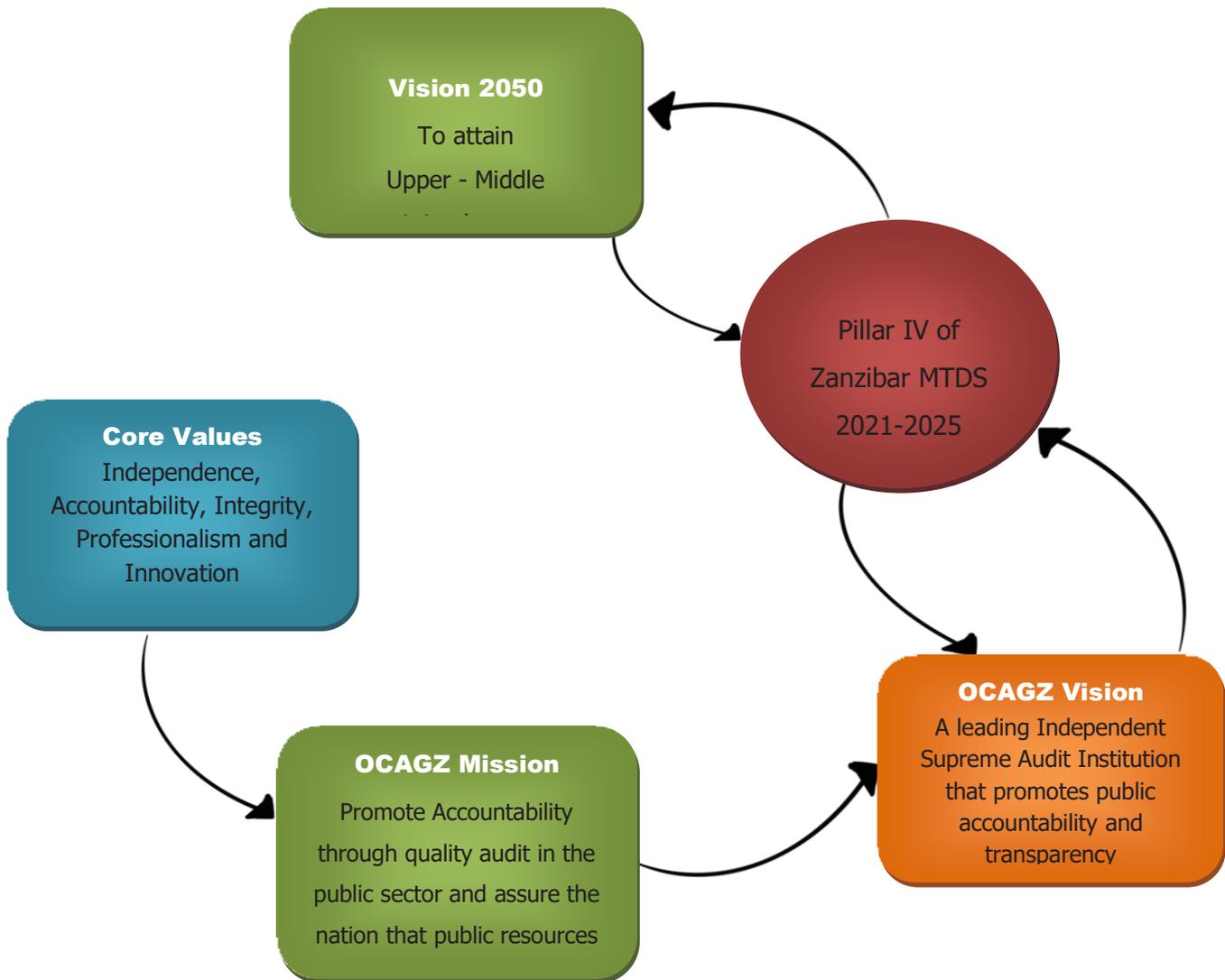
Zanzibar Guideline for developing Strategic Plans 2020 as provided by Zanzibar Planning Commission to obey the regulation and achieve its objectives effectively. The guideline customized the balanced scorecard approach which set a format to follow and help in design and implementing institution activities.

Plan also reflects on the Sustainable Development Goals (SDGs).

According to INTOSAI " SAIs can, through their audits and consistent with their mandates and priorities, make valuable contributions to national efforts to track progress, monitor implementation, and identify improvement opportunities across the full set of the SDGs and their respective nations' sustainable development efforts.

Article 110 of 2020 - 2025 of the CCM Manifesto states that the Revolutionary Party will continue to ensure that the appointed leaders are honest, accountable who bring positive results and use public resources for the development of the people.

Figure 1: Alignments of OCAGZ Strategic Planning to National Plans

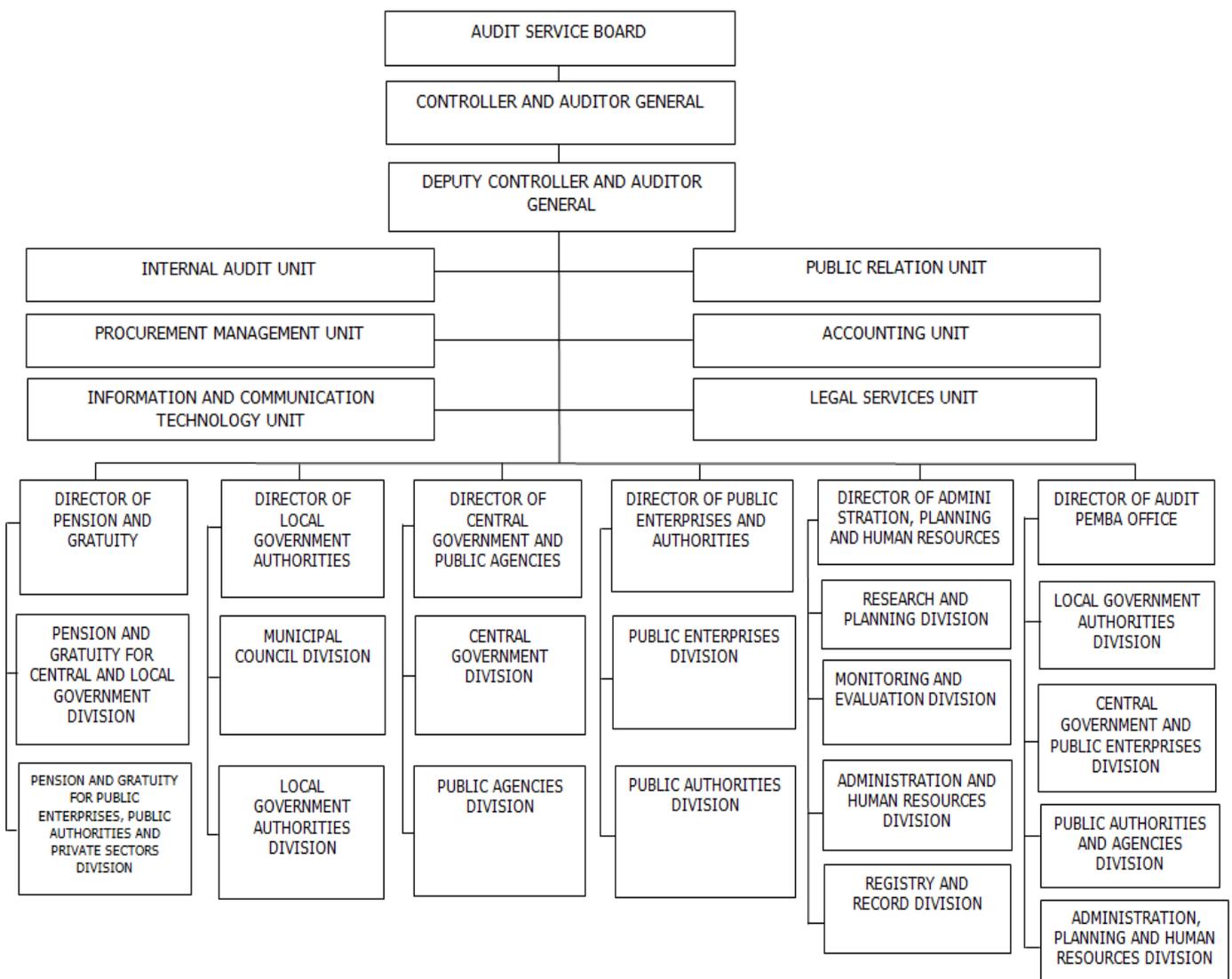


1.3 ORGANIZATION STRUCTURE OF THE OCAGZ

According to Act No. 11 of 2003, section 8 of the Establishment of the Office of the Controller and Auditor General Zanzibar, it is hereby established the Audit Service Board which has exclusive mandate on human resources issues.

The organizational structure of the OCAGZ consists of the Controller and Auditor General who is assisted by the Deputy Controller and Auditor General who are appointed by the President. The structure consist of six (6) directorates, six (6) units and sixteen (16) divisions which are appointed by the board. The Figure Number 2 shows the organization structure of the OCAGZ.

Figure 2: OCAGZ ORGANIZATION STRUCTURE



1.4 CONTEXT OF THE STRATEGIC PLAN

This strategic plan sets out the vision, mission, core values and objectives of Office of the Controller and Auditor General for the period of three years commencing July 2021 to June 2024. The period covered by this Strategic Plan represents one of considerable change. It is very Crucial for all stakeholders to be attentive and support the role, direction and focus of the OCAGZ over three years.

This strategic plan has used different methods during its preparation such as literature review, key informant talks and so forth, however participatory approach was much applied. It began with providing knowledge to OCAGZ SP secretariat and its members so as to build a common understanding on the terms and methods of preparing the strategic plan based on balanced scorecard model. This session intended to make it easy to the team to practically develop a valuable plan.

All of the above routine enables to generate the raw data that were then analyzed and disseminated to determine the internal and external environment of the organization.

1.5 IMPORTANCE OF THIS STRATEGIC PLAN

This Strategic Plan serves as a basic of momentous in OCAGZ life as it is the first prepared plan of its kind to direct the Council's operations. This plan also will guide the management decisions and set out key priorities at all level of OCAGZ work and provides a basis for measuring as well as reviewing the staff and overall performance of the Council. Among others importance of this SP includes:

- The Plan intended to advance the delivery of Audit services to Public services Organizations which in due course will develop financial Accountability and Good Governance.
- The accomplishment of this Constitutional mandate of OCAGZ will lead to the efficiency of the utilization of public resources and the result of good governance.
- The plan expected to provide important guidance during the planning, budget preparation and functional implementation.

- To improve performance of OCAGZ staff.
- To increase levels of institutional and individual accountability.
- To improve transparency and communication between management, staff and customers.
- Have a support in the area of forensic, money laundry, fraud and VFM.
- To Enhance Information System Auditing and increase utilization of ICT software packages.
- To improve environment and working tools.

CHAPTER TWO

2.0 ORGANIZATION STRATEGIC ASSESSMENT

This section is intended to simplify the environment in order to make better and right decisions. In engaging into institutions strategic initiatives there is always a problem of understanding the current situations, where you want to be in next coming years and how those objectives or strategies be realized. Among the approaches used to scan the institution environment included reviewing relevant documents, SWOC and stakeholder analysis.

2.1 REVIEWING RELEVANT DOCUMENTS

OCAGZ has reviewed various secondary information which describes strategic planning process and formulation as well as national documents that align with planning. Among others includes mandates and statutes documents, policies, and related strategic plans sectors/institutions.

Summary of the Key Achievements from Strategic Plan 2017-2020.

1. Continuously Improve on the Quality of Audit Services Provided

- Timely submission of audit reports in accordance with constitutional mandate.
- Six Audit reports have been issued and tabled in House of Representatives.
- The Office has initiated the effort of building capacity for the responsible Committees of the House of Representatives to help them deliberate on Audit reports.
- Information System Audit has been conducted and carried out as part of the performance audit.

2. Improve Working Environment of the Office

- The office focused on the creation of a conducive environment that enables it to attract, retain and motivate staff.
- The office underwent a restructuring exercise which resulted into a new staff structure with six Directorates, six Departments and sixteen Divisions.

- In a related development, the office is in process of restructuring a Scheme of Service which has enabled the office to attract, retain and motivate staff.
- The Office has improved on working tools for 55%.

3. Strengthen Human Resources and Promote Knowledge Sharing Culture.

- Increase of awareness and commitment of staffs.
- Training on Multi-disciplinary profession put in place.
- Interaction among staff and other profession increased.
- Recruit qualified and competent staff to support audit functions.

4. Improve the Quality of IT Operations and Support

- The desired laptop ratio for audit staff is approximately 50% achieved.
- Efforts on transforming the overall office internal operations and audit process from manual procedures to computerized systems has initialized.
- Data Security, hardware resources and network infrastructures has improved.
- Virtualization technology has been implemented by creating and accessing virtual servers using secured type 1 hypervisor.

5. Improve Internal and External Communication

- Efforts on Internal and external communication using Information Technology has initialized by implementing the VoIP phones solution (Mitel) integrated with mobile users capable of performing remote video conferences using Mi Team meeting solution.
- Secured LAN has been configured to allow internal transfer protocols and services to be easily performed such as network printing services, file transfer, folder sharing, remote and other integrated services using the umbrella of Active Directory domain controller.
- The official website has been designed and available for information, it is secured and updated.

2.2 SITUATION ANALYSIS

This section provides an evaluation of the internal and external environment in which OCAGZ operates. We analyzed the internal environment by appraising the strengths and weaknesses of OCAGZ. Further, we assessed the external environment by examining the opportunities and threats to the Office.

2.2.1 Strength

- Skilled staff who are well positioned to discharge their responsibilities.
- Robust ICT infrastructure to support operations.
- Implementation of appropriate audit methodology and use of innovative tools and techniques.
- Public access to, and awareness of audit reports.
- Improved image and growing public confidence in our audit work.
- Governance policies and guideline.

2.2.2 Weakness

- Delaying in issuing audit report.
- Absence of enough awareness of the existence of the legal framework.
- Lack of Information Systems for Internal operations and audit processes such as Human Resources Management System, Document/File Management System, Pension and Gratuity Management System, Asset management System etc.
- Insufficient skills in professional auditing and accounting standards.
- Low level of public awareness concerning with roles and functions of OCAGZ.

2.2.3 Opportunities

- Support from House of Representatives, Governments, development partners and other stakeholders.
- A conducive political environment in which to do our audit work.
- Avenues for sharing knowledge and benchmarking with other SAIs.
- Collaboration with professional bodies and other relevant institutions.

- Knowledgeable stakeholders who demand transparency, accountability and effectiveness in management of public resources.
- A labour market from which to tap qualified personnel.
- Opportunity for amendments to the Audit Act, 2003.
- Cooperations and support from regional and international organizations.
- Availability of training opportunities within and outside the country.

2.2.4 Threats

- Inadequate funding.
- Wide expectation - gap by stakeholders.
- Slow pace of deliberation of audit reports by oversight bodies.
- Inadequate implementation of recommendations by audited entities.
- Perceived integrity issues.
- Cyber security threats.
- Lack of software tools and techniques for performing Information System Audit.

2.3 STAKE HOLDERS ANALYSIS

SN	Name of Stakeholder	Stakeholders Expectation	OCAGZ Expectation From Stakeholders
1	House of Representatives.	<ul style="list-style-type: none"> • Timely deliberation on audit reports tabled. • Timely recommendations for action on reports. • Participation in consultative forums. • Adequate funding for OCAG operation. • Timely and high quality audit reports. • Independent Auditors with high integrity. • Professional advice. • Transparency and Accountability on the utilization of public resources 	<ul style="list-style-type: none"> • Timely, reliable and effective audit report. • Sensitization of member easy understand audit report. • Participation and guidance in HOR committees. • Special audit carried out on request. • Sensitize the HOR, public and public agencies on the role and mandate of OCAGZ. • Good Governance improved.
2	Government, Ministries, Department Agencies, authorities, parastatals, commission etc.	<ul style="list-style-type: none"> • Accurate and timely information. • Timely response to the issues raised during audits. • Effective follow up on recommendations of HoR and County Assembly Oversight Committees. • Sharing of information with other oversight bodies. • Technical advice from OCAGZ • Timely and high quality audit 	<ul style="list-style-type: none"> • Regular timely feedback on performance and recommendation. • Professional conduct and confidentiality. • Participation on consultation forum. • Assurance and security of data improved.

		<p>reports.</p> <ul style="list-style-type: none"> • Technical advice from OCAGZ • Having good relationship from OCAGZ. • Better Audit service delivered. 	
3	National Treasury	<ul style="list-style-type: none"> • Adequate budgetary allocation. • An accounting and reporting framework for all MDAs facilitate the implementation of recommendations from the Parliamentary committees. 	-
4	Presidency	<ul style="list-style-type: none"> • Timely Audited Report. • Improve good governance. 	<ul style="list-style-type: none"> • Support in executing our constitutional mandate. • Action is taken on CAG recommendation
5	Justice department	<ul style="list-style-type: none"> • Timely Audited Report • Improve good governance 	Advice and support on legal matters
6.	Government, Ministries, Department Agencies, authorities, parastatals, commission etc	<ul style="list-style-type: none"> • Accurate and timely information. • Timely response to the issues raised during audits. • Effective follow up on recommendations of HoR and County Assembly Oversight Committees. • Sharing of information with other oversight bodies • Technical advice from OCAG 	<ul style="list-style-type: none"> • Close relationship with consumers. • Consumer satisfaction. • Receive timely feedback. • Comply with Rights and responsibilities. • Use the services accordingly. • Full participation in all consumers' interest issues.
7	General public	<ul style="list-style-type: none"> • Sharing of information on issues that are of public 	<ul style="list-style-type: none"> • Assurance that public resources are accounted for and utilized for

		interest support.	<p>their benefit.</p> <ul style="list-style-type: none"> • Timely and user friendly • audit reports • Easy access to audit reports • Focus audit on areas of impact on the lives of citizens. • Transparency and accountability on utilization of public resources
8	The development partners	<ul style="list-style-type: none"> • Quality audit reports and recommendations for the improvement of management of public resources. 	<ul style="list-style-type: none"> • Support in aspects of OCAGZ that require capacity building, expertise and funding.
9	Academic Institution	<ul style="list-style-type: none"> • Participation in knowledge sharing • Training • Transparency and Accountability on the utilization of Public resources • Appropriate actions on audit reports. 	<ul style="list-style-type: none"> • Professional advice • Cooperation
10	INTOSAI, AFROSAI-E Other SAI	<ul style="list-style-type: none"> • Involvement in International forums • Training for staff • collaborative/Cooperative audits • Exchange programs. 	<ul style="list-style-type: none"> • Compliance with standards for uniform reporting. • Participation in workshops and other events. • Meeting membership obligations. • Capacity building Participation in peer reviews. • Knowledge sharing.
11	General public	<ul style="list-style-type: none"> • Sharing of information on issues that are of public interest. 	<ul style="list-style-type: none"> • Assurance that public resources are accounted for and utilized for their benefit.

	<ul style="list-style-type: none"> • Support. • Effective performance in all operations. • High ethical conduct and are easily to read and understand standards. • Using skills and experience to the fullest and applying best practice. • Seeking innovative /new processes and technology to do work more effectively. • Adopt a risk- based approach in decision. 	<ul style="list-style-type: none"> • Timely and user friendly. • Audit reports. • Easy access to audit reports. • Focus audit on areas of impact on the lives of citizens. • Transparency and accountability on utilization of public resources.
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CHAPTER THREE

3.0 VISION, MISSION, CORE VALUES AND STRATEGIC OBJECTIVES

3.1 VISION

A leading Independent Supreme Audit Institution that promotes public accountability and transparency.

3.2 MISSION

To promote Accountability through quality audit in the public sector and assure the nation that public resources are applied for purposes intended.

3.3 CORE VALUES

3.3.1 Independence

As the Supreme Audit Institution in Zanzibar, the Controller and Auditor-General and his staff are independent and not subject to direction, control or influence by any person or authority.

3.3.2 Accountability

Accountability is the process whereby public sector entities, and the individuals within them, are responsible for their decisions and actions, including their stewardship of public funds and all aspects of performance, and submit themselves to appropriate external scrutiny. It is achieved by all parties having a clear understanding of those responsibilities, and having clearly defined roles through a robust structure. In effect, accountability is the obligation to answer for responsibility conferred

3.3.3 Integrity

The integrity of auditors establishes trust and thus provides the basis for reliance on their judgment. Integrity requires auditors to observe both the form and spirit of auditing standards. It also requires auditors to observe the principles of independence, objectivity, standards of professional conduct, and absolute honesty in their work.

3.3.4 Professionalism

We subscribe to the highest professional standards, adopt leading practices and uphold ethical behavior in the conduct and supervision of audits. We strive to work economically, effectively and efficiently as individuals and teams.

3.3.5 Objectivity

Auditors must exhibit the highest level of professional objectivity in gathering, evaluating, and communicating information about the activity or process being examined. They must make a balanced assessment of all the relevant circumstances and not to be unduly influenced by their own interests or by others in forming judgments. It is essential that auditors are independent and impartial, not only in fact but also in appearance

3.3.6 Innovation

We are learning and creative organization that constantly promotes a culture of developing and accepting value added ideas from inside and outside the organization

3.4 STRATEGIC OBJECTIVES

This Plan, 2021-2024, shall focus on building on the achievements gained and addressing the challenges encountered during the previous Plan period 2017-2020, and preparing the office for future challenges. The new plan was, therefore, developed on the basis of four objectives as outlined below:-

3.4.1 Stakeholder

- Communication And Stakeholders Management
- Maintain Organizational Reputation.
- Achieve Stakeholders Expectations

3.4.2 Finance

- Funds are available and spent efficiently.

3.4.3 Internal Process

- Develop and disseminate stakeholders complaints handling mechanism
- Laws, Regulations and directives are adhered
- Review and up to date Regulatory Audit Manual (RAM), Financial Audit Manual (FAM), Compliance Audit Manual (CAM), Performance Audit Manual (PAM) etc. and application of modern computerized assisted tool (CAATs).

3.4.4 Capacity Building

- Institutional Capacity improved (Professional skills, working tools & working environment).

Figure 3: Strategic Map



Core Values: *Independency, Accountability, Professionalism, Integrity, Objectivity and Innovation.*

3.5 BALANCED SCORECARD MATRIX

Perspective	Strategic Objectives	Measures (KPI)	Baseline	Target	Time Frame	Strategic Initiatives	Strategic Owner
Stakeholders	To meet stakeholder expectation.	Number of quality audit reports.	6	9	Annually	<ul style="list-style-type: none"> Increased number of quality audit reports. 	MGT/TSU
	Maintain organizational reputation.	% Of stakeholders' awareness on audit report.	40%	80%	Annually	<ul style="list-style-type: none"> Provide quality audit reports. Develop and implement training programs for stakeholders. Use of public and social media to create public awareness. 	MGT/TSU/PR
	Improve internal	% Of stakeholders	50%	90%	Annually	<ul style="list-style-type: none"> Uses of Information 	OCAGZ/TSU/P

	and external Communication	awareness on the role and function of OCAGZ				Technology, social and public media for communication awareness. <ul style="list-style-type: none"> • Awareness Training to the stakeholders • Participation in the regional and international Conferences. 	R
Financial	Funds are available and spent efficiently.	Amount of funds disbursed	4 billion from Government and 0 from Donors.	5 billion from Government and 2 billion from Donors.	Annually	<ul style="list-style-type: none"> • To mobilize fund from government and donors budget allocation to OCAGZ project write up, create network with donors 	OCAGZ/MGT
Internal Process	Laws, Regulations and directives are adhered.	Number of laws, regulations and directives adhered.	TBD	TBD	Annually	<ul style="list-style-type: none"> • Number of laws, regulations and directives adhered. 	LSU/TSU
	Review and update of RAM, FAM, CAM, PAM, and IT Manuals and Policies, and	Number of guidelines and manuals reviewed.	2	6	Annually	<ul style="list-style-type: none"> • Awareness Training of Audit Manuals and guidelines. • ICT Policy 	TSU/MGT

	Pension Manuals.					reviewed and implemented.	
	<ul style="list-style-type: none"> • Applications of CAATs for audit processes. • Utilization of Information Systems for internal operations. 	Number of Audit software packages used.	1	5	Annually	<ul style="list-style-type: none"> • Effective Training and utilization of CAATs for audit purposes. • Development and Implementation of Information systems. 	TSU/ICT/MGT
	Develop and disseminate stakeholder's complaints handling mechanism.	% of complaints reported	30%	70%	Annually	<ul style="list-style-type: none"> • The use of media and social media accounts. • The use of suggestion box. • Awareness Seminars. 	MGT/HR/PR
Capacity Building	Promote professional skills	<ul style="list-style-type: none"> • % of staff performance. • Number of staff trained on professional courses. 	60% 50 1	85% 80 7	Annually	<ul style="list-style-type: none"> • Find support in the area of forensic, money laundry, fraud. • Provide professional courses Technical CAP, 	MGT/TSU/LSU

		<ul style="list-style-type: none"> Number of manuals developed and operationalized. Number of Audit reports in year. 	6	9		<p>IPSAS, Performance Audit.</p> <p>Develop and implement training programs.</p> <p>Hire and retain staff.</p>	
	Working tools	Percentage of working tools increased per year.	60%	90%	Annually	Procurement of the office equipment and tools (e.g. furniture's, computers, printer, scanner etc).	MGT /ICT/PMU
	Working environment	Number of awareness seminar on healthily and safely working environment.	2	4	Annually	<p>Increase safety tools and awareness seminar.</p> <p>Maintenance of office assets.</p> <p>Disposal of outdated office assets</p>	MGT/PMU/TS U

CHAPTER FOUR

4.0 FINANCIAL RESOURCES FOR THE STRATEGIC PLAN

This chapter identifying the cost (budget) of inputs that will be used to implement the Plan in order to achieve its Objectives, the potential financial sources and the rational for resource mobilization. The estimate budget takes into account the three - year period of this Strategic Plan.

4.1 BUDGET PLAN

OCAGZ has organized the cost of input so as to implement the plan by taking the current price estimation. The total cost of the plan is Tzs 6,578,031,040 in which first year Tzs 2,255,460,000 the second year is Tzs 2,122,642,000 and third year is Tzs 2,199,929,040.

4.2 POTENTIAL FINANCIAL SOURCES

For the time being, OCAGZ depends largely its expenditure from internal source i.e Government, however through this plan it will seek the external source from donors to support its activities since there are many issues need to be covered in the period of three years.

Moreover, through the donors we expect the financial support, capacity building and office equipments so far in the previous years our SP had support from different donors like World Bank, Swedish Embassy.

4.3 RATIONAL FOR RESOURCE MOBILIZATION

Resource mobilization is defined as the critical process that is used to identify potential resource base, determining required resources, and implementing collection procedure. The successful implementation of this plan OCAGZ will be required to conduct effective mobilization program for making sufficient financial and non-financial resources so as to meet the financial obligations.

Perspective	Strategic Objective	Budget Estimate (TZS)			Total (Tzs)	Sources
		Year 1 (Tzs)	Year 2 (Tzs)	Year 3 (Tzs)		
Stakeholders	Maintain organizational reputation.	127,650,000	89,250,000	107,551,310	324,451,310	Government
	Achieving stakeholders expectations	42,300,000	69,300,000	71,115,000	182,715,000	Government
	Improve Internal and external Communication	62,560,000	76,992,000	95,162,730	234,714,730	Government
Financial	Funds are available and spent efficiently.	40,000,000	45,000,000	43,000,000	128,000,000	Government
Internal process	Laws, Regulations and directives are adhered.	130,700,000	122,300,000	135,000,000	388,000,000	Government
	Review and up to date RAM, FAM, CAM etc and application of modern computerized assisted tool (CAATs).	313,000,000	300,000,000	290,000,000	903,000,000	Government
	Develop and disseminate stakeholders complaints handling mechanism.	80,000,000	74,000,000	70,000,000	224,000,000	Government
Capacity building	Promote professional skills	1,143,780,000	1,243,750,000	1,230,700,000	3,618,230,000	Government
	Working tool and Environment	315,470,000	102,050,000	157,400,000	574,920,000	Government
TOTAL		2,255,460,000	2,122,642,000	2,199,929,040	6,578,031,040	

CHAPTER FIVE

5.0 MONITORING, EVALUATION AND REPORTING

This chapter outlines the monitoring plan, evaluation and reporting framework for the period of three years 2021-2024. M&E are important tools to assess that plan are achieving a set target or not. For instance, by monitoring the development of the plan the SP will easily understand whether strategic changes need to be made and act accordingly. M&E and Reporting shall be complied with Monitoring and Evaluation Guideline provided by Zanzibar Planning Commission.

5.1 MONITORING PLAN

OCAGZ will undertake a regular assessment of progress at a reasonable time frequency in order to ensure that a plan objective is achieved in a timely and effective manner. To achieve its strategic objectives, OCAGZ create KPIs, target, data source and means of verification finally process them to generate insight.

5.2 EVALUATION PLAN

An evaluation is a systematic and objective examination concerning the relevance, effectiveness, efficiency and impact of activities in the light of specified objectives. The idea in evaluating plan is to isolate errors in order to avoid repeating them and to underline and promote the successful mechanisms for current and future plan. Therefore, the council will undertake its evaluation at the mid and end of the implementation of this strategic plan and look whether the SP has achieved its Strategic Objectives and target through analyses of evidence.

5.3 PERFORMANCE REPORTING

After the completion of the strategic plan due to the implementation of its activities the OCAGZ will report its performance on stakeholders on annual basis.

CHAPTER SIX

6.0 STRATEGIC PLAN RISK AND ITS MITIGATION PLAN

This Strategic Plan has prepared a risk assessment to find the factors that are likely to impede the achievement of the strategic objectives. There are various types of risks depending on the nature of the organization, among others are: Reputational Risk; Political Risk; Operational Risks and Financial Risks etc. For each of the identified risks, an estimate was made of the probability (level of occurrence) of these risks occurring and the effect the risk would have if it were to occur. The risks have been prioritized in terms of severity of impact and level of likelihood to occur. This will assist OCAGZ to maximize resource use by focusing the majority of time and effort on the most important risks.

Based on that criterion, the risk with the highest priority is listed in the following table. The matrix is also used for monitoring purposes since the characteristics of the risk change with time, whereby certain will reduce effect or disappear or be added overtime.

6.1 RISK ANALYSIS MATRIX

Risks	Description	Risk type	Likelihood of Risk	Impact of the Risk	Mitigation Plan
<ul style="list-style-type: none"> • Availability of fund. • Delay of disbursement 	Guarantee of receiving full budget from Government and other sources is questionable.	Financial risk	High Low	Late running of activities	<ul style="list-style-type: none"> • Ensure adequacy funds
<ul style="list-style-type: none"> • Failure to meet stakeholders' expectations. • Provision of inadequate information to public 	-	Reputational Risk	Medium	Reputational damage	<ul style="list-style-type: none"> • Enforce good governance. • Enhance proactive engagement with stakeholders
<ul style="list-style-type: none"> • Failure of the Information systems functionality. • Failure of staff 	<p>Information Systems may Collapse.</p> <p>If there will be a mismatch skill, non-compliance with regulation & law, fall in moral etc</p>	Operational Risk	low	Data security and Management.	<ul style="list-style-type: none"> • Ensure deploy of high-quality and secured systems. • Ensure human resource management.
<ul style="list-style-type: none"> • Poor implementation of strategies. • Poor allocation of resources in executing the initiatives 		Strategic Risk	High	Poor user implementation	<ul style="list-style-type: none"> • Ensure periodic review of SP. • Strengthen allocation of resources
<ul style="list-style-type: none"> • Equipment damage • Labour injuries • Theft 		Physical risk	Low	Unrealized benefits	<ul style="list-style-type: none"> • Ensure compliance with laws and regulations

CHAPTER SEVEN

7.0 IMPLEMENTATION PLAN

Each division in OCAGZ will develop the strategies, activities, outcomes and outputs that will support each strategic objective. This process will translate the strategic objectives into reality by turning them into actionable components of the divisions' annual plans.

These activities are not exhaustive, rather they are a starting point for division to break down what is necessary to accomplish in each specific year of the three -year strategic plan. As the outcomes, outputs and activities for each subsequent year build on what is accomplished in the previous year, it will be critical to stay on schedule. The following measures will be taken in order to ensure optimal implementation of the Strategic Plan and get relevant stakeholders involved in the implementation as necessary.

- a. Ensure that the plan is well understood by the stakeholders.
- b. Prepare annual work plans and budgets for implementation of the Strategic plan
- c. The targets will be disaggregated into specific divisions, sections and individual. Steps are to be taken to ensure that divisions /Sections/Individuals develop detailed activities to implement and realize assigned targets.
- d. Ensure that the Annual Budget process is directly linked to the objectives and targets set out in the Strategic Plan.
- e. Set up a committee to overseeing and coordinating the implementation of the Strategic Plan.
- f. Ensure that the available Human Resources at the council are adequately responding to demands of the Strategic Plan
- g. Employ the monitoring and evaluation mechanisms to assist in assessing the successes and failures of implementation on an annual basis and taking appropriate measures.
- h. Ensure budgetary provision for the monitoring and evaluation of the Strategic plan.

STRATEGIC OBJECTIVES	YEARS															
	2021				2022				2023				2024			
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
Maintain organizational reputation.																
To increase number of quality audit reports.																
Achieving stakeholders expectations																
To provide quality audit reports.																
To increase the number of quality audit reports.																
To develop and implement training programs for stakeholders.																
The Uses of public and social media to create public awareness																
Improve Internal and external Communication																
The uses of Information Technology, social and public media for communication awareness.																
To participate in the regional and international Conferences																
Working environment																
To produce and disseminate report/brochures, leaflet, magazine etc																

To conduct TV and radio programme.															
To conduct workshop and meeting to stakeholders on the issues of consumers interest															
Funds are available and spent efficiently.															
To develop fund mobilization program															
Laws, Regulations and directives are adhered															
To conduct auditing query on compliance															
To review the regulation, rules & conditions undertaken and propose changes to a related sector															
To conduct capacity building workshop in legal matters (OCAG staff and stakeholders)															
Review and up to date RAM,FAM, CAM etc and application of modern computerized assisted tool (CAATs)															
Effective Training and utilization of CAATs for audit purposes.															
Awareness Training of Audit Manuals and guidelines.															
ICT Policy review.															
Develop and disseminate stakeholders complaints handling mechanism															
The uses of media and social media accounts.															

The uses of suggestion box.																
Promote professional skills																
To find support in the area of forensic, money laundry, fraud.																
To provide professional courses Technical CAP, IPSAS and Performance Audit.																
To develop and implement training programs.																
Working tool and environment																
To provide short and long course & in-house trainings.																
To procure office equipment and tools (e.g. furniture's, computers, printer, scanner etc)																
To conduct periodic evaluation of the performance of SP																

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