



REVOLUTIONARY GOVERNMENT OF ZANZIBAR

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

VERSION 1.0

STRATEGIC PLAN 2024/2025 – 2026/2027

JULY, 2024

TABLE OF CONTENTS

TABLE OF CONTENTS	ii
LIST OF ABBREVIATION	iv
List of Tables and Figures	v
LIST annexes	vi
STATEMENT OF THE CHAIRPERSON OF THE BOARD.....	vii
FOREWARD.....	ix
EXECUTIVE SUMMARY	xi
CHAPTER ONE	1
1.0 INTRODUCTION	1
1.1 Background.....	1
1.2 Functions of the Controller and Auditor General.....	2
1.3 Organization Structure	3
1.4 Methodology	3
1.5 Purpose of the Plan	4
CHAPTER TWO.....	5
2.0 ORGANIZATION STRATEGIC ASSESSMENT	5
2.1 Review of Relevant Documents	5
2.1.1 Zanzibar Development Vision 2050	5
2.1.2 Zanzibar Development Plan 2021-2026	5
2.1.3 Sustainable Development Goals 2030.....	5
2.1.4 African Agenda 2063.....	6
2.1.5 CCM Election Manifesto 2020- 2025	6
2.1.6 Public Finance Management Act, 2016	6
2.1.7 International Organization of Supreme Audit Institutions (INTOSAI)	6
2.1.8 International Standards of Supreme Audit Institutions (ISSAI).....	7
2.2 Performance Review of Previous SP (2021-2024).....	8
2.3 SWOC Analysis	10
2.4 Stakeholders' Analysis.....	12
CHAPTER THREE	17
3.0 STRATEGIC PLAN FRAMEWORK	17
3.1 Vision:	17
3.2 Mission:	17
3.3 Core Values:	17

3.4 Strategic Themes and Focus Areas	18
3.4.1 Themes.....	18
3.4.2 Strategic Focus Areas.....	18
3.5 Strategic Objectives	19
3.6 Strategy Map.....	19
3.7 Plan Matrix.....	20
CHAPTER FOUR.....	24
4.0 IMPLEMENTATION PLAN, RISK ANALYSES AND FINANCING PLAN.....	24
4.1 Implementation Plan.....	24
4.2 Risk Analysis and Mitigation Plan	25
4.3 Financing Plan.....	25
CHAPTER FIVE	28
5.0 MONITORING, EVALUATION AND REPORTING.....	28
5.1 Monitoring	28
5.2 Quarter/Annual Monitoring	28
5.3 Evaluation.....	29
5.4 Reporting	29

LIST OF ABBREVIATION

AFROSAI-E	African Organization Supreme Audit Institutions - English-Speaking
CAATs	Computer-Assisted Audit Techniques
CAG	Controller Auditor General
CCM	Chama Cha Mapinduzi
CCTV	Closed-Circuit Television
CPA	Certified Public Accountant
HR	Human Resource
HoR	House of Representatives
ICBF	Institutional Capacity Building Framework
ICT	Information Communication and Technology
IS	Information System
IT	Information Technology
IPSAS	International Public Sector Accounting Standards
INTOSAI	International Organization of Supreme Audit Institutions
LAN	Local Area Network
MDAs	Ministries Department and Agencies
M&E	Monitoring and Evaluation
MoU	Memorandum of Understanding
N/A	Not Available
OCAGZ	Office of Controller and Auditor General Zanzibar
PAC	Public Accounts Committee
POA-III	Professionalism, Objectivity, Accountability, Integrity, Innovation, Independence
SADCOPAC	Southern African Development Community Organization of Public Accounting Committee
SWOC	Strengths Weaknesses Opportunities Challenges
SP	Strategic Plan
TV	Television
VPN	Virtual Private Network
WAN	Wide Area Network
ZADEP	Zanzibar Development Plan

LIST OF TABLES AND FIGURES

Table 1: SWOC Analysis.....	11
Table 2: Stakeholders' Analysis	12
Table 3: Plan Matrix	20
Table 4: Estimated expenditure.....	27
Table 5: Quarterly Report Form.....	29

LIST ANNEXES

ANNEX 1: OCAGZ ORGANIZATION STRUCTURE	30
ANNEX 2: IMPLEMENTATION PLAN	31
ANNEX 3: RISK AND MITIGATION PLAN	33
ANNEX 4: MONITORING AND EVALUATION PLAN	36

STATEMENT OF THE CHAIRPERSON OF THE BOARD



The existence of the Office Service Board of the Office of the Controller and Auditor General Zanzibar relies on the Public Audit Act, number 7 of 2023. In this respect, the functions of the Board are stipulated under section 25 of this Act include; recruiting staff of the OCAGZ; supervising, coordinating and approving all staff matters; enforcing ethics and disciplines; terminating the employment of any staff serving under contract; determine the salary scale, allowances and other benefits of staff of the Office; hear and determine the appeals relating to the disciplinary actions; recommend the OCAGZ organizational structure and perform anything incidental to the performance of its duties under this Act.

On behalf of the above introduced OCAGZ Service Board, I intentionally express my appreciation to His Excellency President of Zanzibar and the Chairperson of the Revolutionary Council, Dr. Hussein Ali Mwinyi for his diligent efforts and support in promoting, supervising and maintaining good governance of public resources management. These Government efforts and support facilitate the effective and efficient works of the Office Service Board together with the Office of the Controller and Auditor General Zanzibar.

Moreover, I extend my special thanks to the management and all OCAGZ staff for performing their constitutional responsibilities of controlling and auditing the utilization of public resources for the benefit of the people of Zanzibar meritoriously and professionally. Again, the OCAGZ was fortunately the key actor in the preparation processes of this Plan and there is no doubt that the Office will fulfil the implementation part successfully.

Hence, the performance of any organisation basically depends on the existence of comprehensive and solid plans on which to anchor its operations and decisions. The OCAGZ has taken the prudent step of developing the three -year Strategic Plan of 2024/2025 – 2026/2027 to take over the outgoing Strategic Plan of 2021-2024. The Plan aims at guiding, strengthening and promoting effective operationalization of the Office of the Controller and Auditor General Zanzibar over the next three years.

In appreciating that, the OCAGZ staff are the most valuable and fundamental resource in the effective implementation of this Plan, emphasis and priorities will be laid upon developing, strengthening and building the staff capacity professionally, technically and morally. Thus, the committed and capable OCAGZ personnel who have already proven themselves strong over the years will be able to face and solve the expected and unexpected Office future challenges. These remarkable professional OCAGZ staff have demonstrated a determined fidelity to our articulated and shared vision, mission, goals and priorities through this Plan.

Furthermore, on behalf of the honourable members of the Office Service Board, it is my expectation that, the Plan will be used as a standard performance tool and metrics for all intended internal and external players and stakeholders. Again, the effective implementation of this Strategic Plan by the OCAGZ family will assure an outstanding outcome by upgrading and sustaining the presence of accountability and transparency in the utilization of public resources.

In response to this Strategic Plan, I confidently conclude by assuring and promising the national and international stakeholders of the OCAGZ, that the Office Service Board will play its authorized role by effectively supervising, monitoring and evaluating the three - year OCAGZ Strategic Plan of 2024/2025 – 2026/2027 for the benefit of the Office of the Controller and Auditor General itself and the general public of Zanzibar.



PROF. MOHAMMED HAFIDH KHALFAN
CHAIRPERSON OF THE AUDIT SERVICE BOARD
OFFICE OF THE CONTROLLER AND AUDITOR GENERAL
ZANZIBAR

FOREWARD



Office of the Controller and Auditor General Zanzibar (OCAGZ) is the Supreme Audit Institution in Zanzibar. By virtue of section 112 of the Zanzibar Constitution of 1984, OCAGZ has a mandate to audit all funds of the consolidated funds as well as funds of the government ministries, Departments, Agencies, Donor Funded Projects, Public Corporations and Local Government Authorities.

As all public institutions must receive public audit services from the Office of Controller and Auditor General Zanzibar (OCAGZ), the Office must provide itself with all the tools required in terms of organizational capability, infrastructure, and human resources with the appropriate mindset, expertise, and abilities. Adequate financial resources and a strong legal framework that strengthens OCAGZ's independence are also vitally important. This plan is the result of a review of the preceding Strategic Plan 2021/2022-2023/2024.

An important component of the government's overarching goal of achieving socio-economic development is the OCAGZ. The implementation of this three-year strategic plan (2024/2025 - 2026/2027) will improve public sector accountability and transparency. The strategic objectives, core values, vision, and mission of OCAGZ have all been outlined in this plan for the organization's next three years, which run from 2024/2025 - 2026/2027.

The Key Performance Indicators (KPIs) will be used as standard performance metrics to track those intended results over the course of the Plan. To do this, OCAGZ wants to strengthen the organization's ability to conduct audits, enhance information management systems, improve working conditions and stakeholder involvement, manage finances and keep accountability and good governance, front and Centre.

I sincerely hope and trust that the Government, House of Representatives, People, Judiciary, Development Partners, and other stakeholders will provide this plan with the support it needs. Such support is crucial because, in our opinion, each of them can improve our ability to provide the public with high-quality services on time.

I urge all OCAGZ employees to be objective-oriented, open, responsible, and creative in how to conduct our daily business and deliver high-caliber audit services to the public sector in order to effectively execute the Plan.

For the benefit of the people of Zanzibar and others, I thus wish to strongly encourage all OCAGZ employees, management, and stakeholders to fully commit to the Plan's implementation, to periodically monitor and assess its execution, and to report on the overall performance.



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DR. OTHMAN ABBAS ALI
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 the Constitution of Zanzibar 1984. The Powers of the CAG are clearly stipulated in section 13 of the Public Audit Act no. 7 of 2023 and Public Finance Management Act no. 12 of 2016. The main function of OCAGZ is controlling and auditing Government revenues, collection and expenditures as appropriated by the House of Representatives to bring about greater transparency and accountability in the management of public resources.

The 2024/2025 - 2026/2027 Strategic Plan is presented in five chapters. Chapter One gives the historical background and the rationale of the plan. Chapter Two presents the Organization's Strategic Assessment, Chapter Three gives an overview of the Strategic Plan Framework on the Vision and Mission Statement, strategic objectives and initiatives towards reaching the identified objectives. Chapter Four shows the Implementation, Risk Analysis and Financing Plan. Finally, Chapter Five focuses on the Monitoring, Evaluation and Reporting of this Plan.

The Strategic Plan for the period 2024/2025 - 2026/2027 takes forward the issues identified in the previous Strategic Plan that covered the period from 2021/2022 to 2023/2024. The achievements and challenges identified in chapter two have placed the foundation for the OCAGZ to modernize its financial audit methods and expertise to reach the stated OCAGZ's Vision. According to the INTOSAI, underscored the essential role of independent SAIs as efficient, effective, transparent, and accountable implementation of the 2063 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.

This Strategic Plan seeks to expand and diversify relevant programs to respond to the Government's Development Agenda including Zanzibar Developing Vision 2050 and ZADEP 2021-2026 as well as Regional and International Agenda (African Agenda 2063; SDG 2030). Additionally, this plan proposes five strategic objectives to be attained in the next three years as follows:

- A. Improve Public Audit services
- B. Improve conducive working environment
- C. Strengthen staff capacity buildings
- D. Strengthen ICT systems, infrastructures and support services.
- E. Improve stakeholder's engagement

This three-year strategic Plan for 2024/2025-2026/2027 is a commanding tool to guide OCAGZ. It is therefore the anticipation that the successful implementation of this Plan will enhance good governance, accountability, transparency, and competitiveness as among the key aspirations. OCAGZ will develop the annual budget and resources required to deliver the plan as proposed in chapter four of this plan. The cost of implementing this plan is approximately **TZS 34,826,529,450** where the main source will be from Government. The M&E will be conducted accordingly to ensure the programs are on the right track.

The implementation of this Strategic Plan will be the responsibility of the OCAGZ Management. In order to increase efficiency and effectiveness, the Department of Planning shall be responsible for coordinating all activities related to the implementation of this Strategic Plan. The OCAGZ Strategic Plan shall be reviewed upon its completion. The review will be based on the internal and external assessment reports that will be submitted annually and every three years respectively.

CHAPTER ONE

1.0 INTRODUCTION

This section covers subsections of office background and its mandates; organization structure; methodology used to develop SP; and purpose of the plan.

1.1 Background

The Audit functions in Zanzibar were performed before the Revolution of Zanzibar of 1964. However, after the Revolution, the Audit functions were conducted under the Department of Government Accounts Investigation which was responsible for reviewing the accounts of the Revolutionary Government and issuing audit reports. The first audit report after the Revolution was made public on the 5th of January 1965 for the financial year ended 30th June 1964. Again, the existence of the Office of Controller and Auditor General Zanzibar was stipulated under Section 112 (3) of the Zanzibar Constitution of 1984, where then it was established under the Office of the Controller and Auditor General Act No. 11 of 2003 followed by the Public Audit Act No. 7 of 2023. The Public Finance Management Act No. 12 of 2016 added power or mandates to the office.

Generally, the Office offers audit services to Ministries, Departments, Agencies, Regions, Local and Public Authorities, Development Projects, Public Cooperation and Regulatory Bodies.

The CAG's mandate is outlined in Section 112 (3) of the Zanzibar Constitution of 1984 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 the 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.

1.2 Functions of the Controller and Auditor General

Without prejudice to the general functions of the CAG specified in section 112 (3) of the Constitution, the functions of CAG according to Act No. 7 of 2023 include the following:

- (a) To station in any Government Department, any person employed in his office to enable him carrying out his duties, more effectively and such department shall provide the necessary office accommodation and facilities for any such officer so stationed;
- (b) To require every member of his staff, who is to examine the account of a government department to comply with any security arrangements applicable to and to take any oath of secrecy required to be taken by officers employed in that department;
- (c) To establish such organizational structure and work procedures as may be considered necessary for the smooth discharge of the functions and responsibilities of the members of his office;
- (d) To take any disciplinary action against any officer or staff employed in his office as provided under relevant laws and Regulations.

The CAG has the authority to recruit staff through the Office Service Board after obtaining recruitment approval from the government authorizing entities. The need for recruitment, qualifications, and criteria for the required personnel are provided by CAG. Currently, the OCAGZ has a total of 207 staff, of which 150 are auditors and 57 are supporting staff.

1.3 Organization Structure

The Audit Service Board is hereby formed in accordance with the Public Audit Act No. 7 of 2023, Section 23 of the Establishment of the Office of the Controller and Auditor General Zanzibar, with the exclusive authority to handle human resources-related matters.

The Controller and Auditor General, is appointed by the President and assisted by Deputy Controller and Auditor General that make up the top OCAGZ's organizational structure. Currently, the Office organization structure has seven (7) directorates, seventeen (17) divisions and six (6) units as illustrated in **Annex 1**, however, the existing organizational structure is under reviewing processes.

1.4 Methodology

While preparing this strategic plan, various techniques were employed, including review of relevant documents, stakeholder analysis, SWOC analysis, focus group discussions, interviews, consultation meetings and benchmarking to other related institutions. However, it should be noted that all techniques applied were based on a participatory approach. Similarly, this plan developed by using a guideline which was prepared by Zanzibar Planning Commission with the title "Guideline for Developing Strategic Plans for Ministries, Departments and Agencies (MDAs)" of 2022.

In addition, the OCAGZ officials and team members who were given task of developing SP were first trained in order to create a shared understanding of the terminology and procedures involved in developing a strategic plan. The goal of the training session was to facilitate the team members with the practical development of a useful plan and be able to monitor it throughout its life span.

The drafted strategic plan was disseminated to internal and external stakeholders for improvement and confirmation of the outlined objectives, targets and interventions for the next three years, whereas this plan was finally submitted to Board approval. All

consultation meetings are intended to make sure that all stakeholders are attentive, supportive and understand the OCAGZ focus over the next three years.

1.5 Purpose of the Plan

The aim of developing this strategic plan is to share a clear future direction of the office with all of its stakeholders, as well as improve the services to MDAs and the office itself in which the outcome is to meet the objectives of national documents such as ZADEP 2021-2026 and CCM Election Manifesto 2020-2025. In addition, this strategic plan provides a general framework for action whereby Audit office can have systematic decision – making in directing its human, financial, and material resources on important issues, which has been prioritized by the stakeholders.

It is a crucial tool that triggers wise choices and allocations of organization's scarce resources to achieve the agreed-upon vision, mission, and strategic objectives. It would also improve transparency and communication between management, employees and stakeholders. Finally, the plan intends to increase operational efficiency by providing a road map for all strategic initiatives in the next three years.

CHAPTER TWO

2.0 ORGANIZATION STRATEGIC ASSESSMENT

The goal of this chapter is to examine the environment in which OCAGZ operates to make a wiser decision. Understanding the current circumstances, where you want to be in the upcoming years, and how those goals or strategies may create challenges when an institution engages in strategic initiatives. Among the techniques employed to examine the institutional environment were a Review of Relevant Documents; Performance Review of Previous SP; SWOC analysis and Stakeholder analysis.

2.1 Review of Relevant Documents

The following legal frameworks were examined to guide the institution to where it is required to reach/meet for the next three years.

2.1.1 Zanzibar Development Vision 2050

The development vision has stipulated various aspirations to be met for the next 30 years which will place the country in the upper middle income status. Pillar IV of the vision discusses about **Governance and Resilience** where specifically priority area 4.4 insists on improving Governing Institutions and Public Services. Among those aspirations mentioned in that pillar, OCAGZ will do its responsibilities to contribute to the attainment of the following aspiration 4.4.3 "High ethical conduct and accountability of public leaders and civil servants in line with a zero-tolerance policy on corruption and its roots as well as mobilizing public participation against corruption".

2.1.2 Zanzibar Development Plan 2021-2026

To ensure that Zanzibar Development Plan 2021-2026 attain its stated objectives, OCAGZ intentionally plans to contribute to achieving Priority Area 3.6 Governance and Resilience, specifically 3.6.4 in the area of Governing Institutions and Public Services. ZADEP visioning aspirations are intended to be achieved under areas (i) (ii) and (iii).

2.1.3 Sustainable Development Goals 2030

In line with 17 Sustainable Development Goals (SDGs), OCAGZ commits to achieving various goals of SDGs, particularly goal number 16 which deals with Peace, Justice and Strong Institutions. Under such goal, the office intends to meet target 16.4 in 2030, by significantly reducing illicit financial and arms flows, strengthening the recovery and return of stolen assets and combating all forms of organized crime; target

16.5: Substantially reduce corruption and bribery in all their forms; and target 16.6 Develop effective, accountable and transparent institutions at all levels.

2.1.4 African 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.

2.1.5 CCM Election Manifesto 2020- 2025

According to article 110 of the CCM Election Manifesto for 2020–2025, the Revolutionary Government of Zanzibar ensures that the leaders chosen are trustworthy, and responsible, produce favorable outcomes, and use public funds for the advancement of the populace.

2.1.6 Public Finance Management Act, 2016

The Public Finance Management Act, 2016 is one of the key legal documents that intends to make better provisions and more effective control, management and regulations of public finance. Under this Act, section 123 (1-6) emphasizes on the provision of reports of the Controller and Auditing General.

2.1.7 International Organization of Supreme Audit Institutions (INTOSAI)

This is an international framework that strongly advocates for the establishment of independent internal audits in public entities, whereas the office of Controller and Auditor General in Zanzibar is among the SAI institutions which follow the guidance and conditions of INTOSAI. In addition, **INTOSAI GOVs 9100-9230** provides guidance for good governance and state that "the supreme Audit Institution has a vested interest in ensuring that strong internal Audit units exist where needed. Those audit units constitute an important element of internal control by providing a continuous means for improving an organization's operation. In those cases, the SAI should, whenever possible, offer assistance and guidance to establish and develop those capacities and to insure the independence of internal auditor's activities."

2.1.8 International Standards of Supreme Audit Institutions (ISSAI)

This institution developed the framework comprises of all documents endorsed by INCOSAI with the purpose of guiding the professional standards used by SAIs. Among other standards and guidelines include the following:

- Audit standards (ISSAI- number of 3 digits) stipulate general principles and postulate for carrying out the Audit work.
- Implementation Guideline (ISSAI-NUMBER 4 digits) gives more detailed guidance, and practical assistance to SAIs in implementing the standards in their individual constituents.

In implementing AFROSAI-E Institutional Capacity Building Framework Abridged Guideline 2022, the following list of levels have to be considered in any auditing institutions where OCAGZ now is in level 2 and intends to reach level 3.

- **Level 1 – The Founding Level:** Some characteristics of this level are the SAI is part of the executive government structure and is not independent in any area; the audit work is not organized according to a strategic, annual operational or audit work plan, and the work is not carried out according to the INTOSAI Code of Ethics (ISSAI 130), and No performance and IS audits are being carried out.
- **Level 2 – The Development Level:** The typical scenarios under level 2 include the SAI exists and has some legal provisions for its independence, but this provision is inadequate; The SAI is fully dependent on the executive for its human and financial resources; Plans and development work are also underway to implement ISSAIs; and the combined (financial and compliance) audit coverage has increased to at least 75% of the central budget expenditure.
- **Level 3 – The Established Level:** This level has various features including the SAI has legislative, administrative/managerial and financial independence; Functional strategic and operational plans are implemented as well as important quality control requirements for the SAI – as set by the top management; the implemented management information system can track the chosen key management information – including costs, quality and timeliness of audits.

- **Level 4 – The Managed Level:** The SAI and the key stakeholders are fully satisfied at this level with inter alia the implementation of plans and procedures. Also, the SAI has achieved fully sustainable development. In addition, the SAI can manage its core business in the most cost-efficient and cost-effective way. Finally, Risks are expertly managed by the SAI, which now can produce strategic and annual operational plans based on calculated costs.
- **Level 5 – The Optimized Level:** On level 5, the SAI can scan the environment and position itself to use resources in the most proactive and value-adding way. To optimize its use of resources, the SAI must constantly evaluate, analyze and assess its policies, objectives, strategies, systems, procedures, capacity, the skills of its staff, and the impact of its decisions. To be able to do that, the SAI must have implemented a fully-fledged environmental scanning system and have adopted a proactive audit approach.

2.2 Performance Review of Previous SP (2021-2024)

The office of Controller and Auditor General Zanzibar has achieved great in various of its strategic initiatives some of those achievements and challenges are as follows: -

A: Achievements:

1. The Office has continued to provide quality and timely reports

- Completing the implementation of Audit tasks on time and per existing guidelines.
- Eight out of nine audit reports have been published.
- The office has managed to increase the number of audited development projects and meet the deadlines without compromising quality or results.

2. Develop and strengthen relations with other national and international auditing institutions

- The Office of Controller and Auditor General of Zanzibar (OCAGZ) in 2022 was able to sign a Memorandum of Understanding (MoU) with the National Audit Office of Tanzania for the aim of building capacity in Audit works including doing a Joint Audit of Development Project and Auditing the Embassies of the Republic of

Tanzania; Donors Projects Fund; Union Government Project Fund; and Political Party Auditing Funds.

- The office has accelerated the collaboration by holding joint capacity-building meetings with SADCOPAC from 28 up to 30 November 2023. Also, the office had the opportunity to open a SADCOPAC branch in Zanzibar to improve their audit works.
- The Office has expanded its international recognition by directly inviting and participating in national and international meetings, workshops, seminars, and forums such as the SADCOPAC Annual Conference in South Africa; Annual General Meeting of Shareholders in Zanzibar; Wajibu Institution Meeting at Dodoma-Tanzania.

3. Strengthen human resources and promote a positive work culture

- The office has been able to plan, prioritize and execute its audit tasks efficiently and accurately.
- Twenty qualified and competent staff to support audit functions were recruited.
- Six (6) staff have participated in long-term course training and Seventeen (17) in short-term training.
- The Office of Controller and Auditor General in 2023 has succeeded in obtaining a scheme of service.
- The office has managed to fill-in the post of the Deputy Auditor General.
- Increased professionalism among staff whereas 45 staff completed the IPSAS Diploma course and some staff are in the process of undertaking the CPA course.
- Provision of regular training to all employees which is usually done before starting the audit work
- An act to repeal the establishment of the OCAGZ Act No. 11 of 2003 and enact the Public Audit Act and Related Matters thereto.

4. The office has continued to manage discipline and accountability

- Staff are adhered to schedules and regulations placed

5. Improve Internal and External Communication

- The official website has been designed and is available to all staff to provide information

6. Improve the Working Environment of the Office

- Reviewed organization structure
- Extension of working offices
- Procurement of some of the necessary equipment and office tools.

B: Challenges

- Low financial resources.
- Rapid technological changes.
- Lack of CAATs for the audit process.
- Inadequate transport services.
- Low staff motivation.
- Insufficient internal office guidelines (allowances; HR policy etc).
- Limited professional skills (Civil and Electrical Engineering, Biomedical engineering, geometrical engineering, Quantity Survey etc).
- Outdated audit manuals (financial audit and compliance audit manuals).

2.3 SWOC Analysis

This section provides an evaluation of the internal and external factors in which OCAGZ contribute to achieving its mission. The internal factors include strengths and weaknesses while the external factors comprise of opportunities and challenges. Table 1 below shows the detail for those factors:

Table 1: SWOC Analysis

INTERNAL FACTORS	
STRENGTHS	WEAKNESSES
<ul style="list-style-type: none"> • Competent staff who are in a good position to carry out their duties. • Strong information and communication technology resources and infrastructures to facilitate ocagz operations. • Usage of cutting-edge technologies and proper audit methodologies • Public awareness and access to audit reports. • Improved image and increased public confidence in our audit work. • Existence of guidelines and policies for governance. • Improved conducive working environment 	<ul style="list-style-type: none"> • Delaying in the publishing of the audit report. • Insufficient information systems for internal operation and audit works e.g. pension and gratuity systems, document/file management systems, HR Management Information Systems, Audit Software Systems and CAATs. • Insufficient knowledge of accounting principles and expert audits. • Moderate working facilities • inadequate transport facilities • Insufficient office buildings
EXTERNAL FACTORS	
OPPORTUNITIES	CHALLENGES
<ul style="list-style-type: none"> • Strong support from the Governments, Development Partners, the House of Representatives, and other relevant parties. • Conducive political environment. • Existence of various institutions for benchmarking and information exchange • Cooperation with other pertinent organizations and professional associations. • A labor market from which to draw skilled workers. • The accessibility of training programs both domestically and internationally. • Strong collaboration with other SAIs and SADCOPAC. 	<ul style="list-style-type: none"> • Financial scarcity • Stakeholder expectations are widely differing. • Inadequate implementation of recommendations for the audited entities • Perceived problems with integrity. • Threats to cyber security. • Low level of public awareness regarding the duties and functions of OCAGZ.

2.4 Stakeholders' Analysis

OCAGZ has identified various stakeholders that are aligned with and wishes to meet their expectations. The below mentioned stakeholders have a great contribution towards achieving the office's mission and vision. The following table depicts the types of stakeholders, services offered, their expectations, key issues and mitigations.

Table 2: Stakeholders' Analysis

S/N	Stakeholder	OCAGZ Services offered	Stakeholder's Expectation	Key Issues	Measures/ Mitigation
1.	House of Representatives including PAC	<ul style="list-style-type: none"> • Capacity building of Audit work • Participation and guidance in HoR committees. • Carried out special audit requests. • Sensitize the HoR on the role and mandate of OCAGZ. • Provision of audit report 	<ul style="list-style-type: none"> • Participation in consultative forum. • Adequate funding for OCAG operation. • Timely and high-quality audit reports. • Independent Auditors with high integrity. • Transparency and Accountability on the utilization of public resources 	<ul style="list-style-type: none"> • Financial adequacy • Unscheduled capacity building provided • Missing feedback report from PAC 	<ul style="list-style-type: none"> • Apply the experience of INTOSAI • Continuously Participation in consultative forums • Make timely recommendations for action on reports • Prepare schedules for capacity building
2.	OCAGZ Staff	<ul style="list-style-type: none"> • Remunerations • Capacity buildings • Legal and technical working tools • Office buildings • Technical and material supports 	<ul style="list-style-type: none"> • Permanent remuneration • Collaboration and coordination • Safe and healthy workplace • Recognition and appreciation • Respectful and supportive workplace culture • Equal opportunity for all employees 	<ul style="list-style-type: none"> • Lack of employee recognition • Improper communication and expectation-setting 	<ul style="list-style-type: none"> • Develop and implement a recognition plan • Providing a time and place to express concerns • Provide capacity building on communication skills and customer care • Enforce chain of commands

S/N	Stakeholder	OCAGZ Services offered	Stakeholder's Expectation	Key Issues	Measures/ Mitigation
			<ul style="list-style-type: none"> • Feedback/response on their ideas • Management support 		<ul style="list-style-type: none"> • Establish a system to handle free suggestions
3.	Government, Ministries, Department Agencies, authorities, parastatals, commissions etc.	<ul style="list-style-type: none"> • Provide training for the Accounting Officer and Human resource officer. • Conducting timely Auditing activities 	<ul style="list-style-type: none"> • 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 reports • Having a good relationship with OCAGZ • Better Audit service delivered. 	<ul style="list-style-type: none"> • In adequate cooperation and participation • Late response to audit query 	<ul style="list-style-type: none"> • Law enforcement of audit act. • Awareness creation regarding OCAGZ functions, mandates and services rendered
4.	President Office Constitution, Legal Affairs, Public Services and Good Governance.	<ul style="list-style-type: none"> • Provide quarterly implementation reports • Auditing services and knowledge • Collaboration • Submission of nominal rolls and budget plans 	<ul style="list-style-type: none"> • Good performance of audit works • Extended collaboration • Quarterly reports 	<ul style="list-style-type: none"> • Selection of an external auditor by the Minister responsible for the CAG Office 	<ul style="list-style-type: none"> • Review Public Finance Act 2016 and Public Audit Act 2023 • Recommend PAC to be a responsible organ for the selection of CAG office external auditor.

S/N	Stakeholder	OCAGZ Services offered	Stakeholder's Expectation	Key Issues	Measures/ Mitigation
5.	ZAECA, Public Leaders' Ethics Commission, DPP.	<ul style="list-style-type: none"> • Identification of red flags. • Use of CAG reports • Consultations and knowledge • Working collaboration • Reliable and admissible evidence and testimonies on CAG audit reports 	<ul style="list-style-type: none"> • Timely, accurate and reliable audit reports • Feedbacks • Effective working collaborations • Quality identification of red flags 	<ul style="list-style-type: none"> • Low technical understanding of CAG reports. • Inadequate communication 	<ul style="list-style-type: none"> • Create workshops/seminars of CAG reports issued • Enhance effective communication with Law Enforcement Organs
6.	National Treasury	<ul style="list-style-type: none"> • Provide Audit Report 	<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. 	<ul style="list-style-type: none"> • Financial inadequate 	<ul style="list-style-type: none"> • Provision of funds as approved by HoR and as per section 112 (3) of the Constitution of 1984
7.	Media	<ul style="list-style-type: none"> • Press release of CAG audit reports • Capacity building on dissemination of CAG report to the public 	<ul style="list-style-type: none"> • Information sharing • Timely and user-friendly audit reports • Publishing and publication of reports • Ethical and professional conduct • Visibility and Social responsibility • Revenue collection 	<ul style="list-style-type: none"> • Inadequate knowledge of auditing and accounting concepts 	<ul style="list-style-type: none"> • Raise awareness programs

S/N	Stakeholder	OCAGZ Services offered	Stakeholder's Expectation	Key Issues	Measures/ Mitigation
8.	Professional Institutions	<ul style="list-style-type: none"> Ethical and professional conduct Active membership in professional bodies Relevant reports on compliance 	<ul style="list-style-type: none"> Participation in knowledge sharing Capacity Building Participate in the discussions of public policies and use of resources 	<ul style="list-style-type: none"> Unscheduled capacity building program 	<ul style="list-style-type: none"> Develop scheduled capacity building programs
9.	Presidency	<ul style="list-style-type: none"> Submission of Audit Report 	<ul style="list-style-type: none"> Timely Audited Report. Improve good governance. Proper utilization of public resources 	<ul style="list-style-type: none"> Failure to submit on time 	To have a proper audit plan, budget and follow up mechanism
10.	Justice Department	<ul style="list-style-type: none"> Provision of fair and reasonable audit opinion 	<ul style="list-style-type: none"> Sufficient, reliable and Concrete audit evidence 	<ul style="list-style-type: none"> Inadequate cooperation and participation 	<ul style="list-style-type: none"> Develop various forums Create awareness of legal issues concerning audit
11.	Development Partners	<ul style="list-style-type: none"> Collaboration Provision of fair and reasonable audit opinion 	<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"> Terms and conditions of donor funded projects. Delaying of project approval 	<ul style="list-style-type: none"> Friendly terms and conditions of donor funds projects Fulfilment of terms and conditions of the projects
12.	Academic Institutions	<ul style="list-style-type: none"> Sharing experience 	<ul style="list-style-type: none"> Participation in knowledge sharing Exchange training programs Collaboration in research issues and consultation services Appropriate actions on audit reports. 	<ul style="list-style-type: none"> Lack of knowledge with respect to auditing matters 	<ul style="list-style-type: none"> Improving sharing experience among participants Development of MoU Provision of Public lectures

S/N	Stakeholder	OCAGZ Services offered	Stakeholder's Expectation	Key Issues	Measures/ Mitigation
13.	INTOSAI, AFROSAI-E Other SAIs International Stakeholders	<ul style="list-style-type: none"> Sharing Experience and strengthening the relationship 	<ul style="list-style-type: none"> Collaborative/Cooperative audit Exchange programs. Participation in International Forums/Workshops Carry out collaborative Audits with other SAIs Budgetary support Feedback 	<ul style="list-style-type: none"> Possibility of applying Outdated Auditing standards or application of inappropriate articles of INTOSAI 	<ul style="list-style-type: none"> Compliance with standards for uniform reporting Participation in peer reviews Participation in workshops and other events
14.	General public	<ul style="list-style-type: none"> Awareness of Audit Report 	<ul style="list-style-type: none"> Sharing of information on issues that are of public interest. Continuous effective performance in all operations. Action taken upon audit report. Understand OCAGZ functions and responsibilities. Consultative services. 	<ul style="list-style-type: none"> Limited dissemination of audit reports to the community. Lack of common understanding of audit reports. 	<ul style="list-style-type: none"> Provision of citizen reports (leaflets) Create society awareness (meetings, bonanza, youth league, media programs) Invites citizens to learn about OCAGZ mandates, duties and responsibilities Create a popular version (simple language) of the audit report

CHAPTER THREE

3.0 STRATEGIC PLAN FRAMEWORK

This chapter describes the key future direction of the OCAGZ for the next three years including the vision, mission, core values, strategic themes and focus areas as well as strategic objectives. It also discusses about strategy map and plan matrix.

3.1 Vision:

A leading independent supreme audit institution that promotes public accountability and transparency.

3.2 Mission:

To promote accountability through quality audits in the public sector and assure the nation that public resources are applied for the purpose intended.

3.3 Core Values:

The following are the key core values that OCAGZ underpin to deliver its mission. It is abbreviated as POA-III.

- **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.
- **Accountability:** The OCAGZ believes and adheres to the value of accountability and will be responsible for its decisions and actions, including its 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.
- **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.

- **Professionalism:** OCAGZ subscribes to the highest professional standards, adopts leading practices and upholds ethical behavior in the conduct and supervision of audits. It strives to work economically, effectively and efficiently as individuals and teams.
- **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 be unduly influenced by their interests or by others in forming judgments. It is therefore essential that, auditors are independent and impartial, not only in fact but also in appearance.
- **Innovation:** OCAGZ always learns and is a creative organization that constantly promotes a culture of developing and accepting value added ideas from inside and outside the organization.

3.4 Strategic Themes and Focus Areas

3.4.1 Themes

- Quality Audits Reports
- Talent Staff
- Stakeholder Engagement

3.4.2 Strategic Focus Areas

- Improve financial resources
- Enhance and adapt to rapid technological changes
- Improve automation system
- Provide capacity building to the staff
- Strengthen legal and technical working tools.
- Enhance stakeholder's engagement

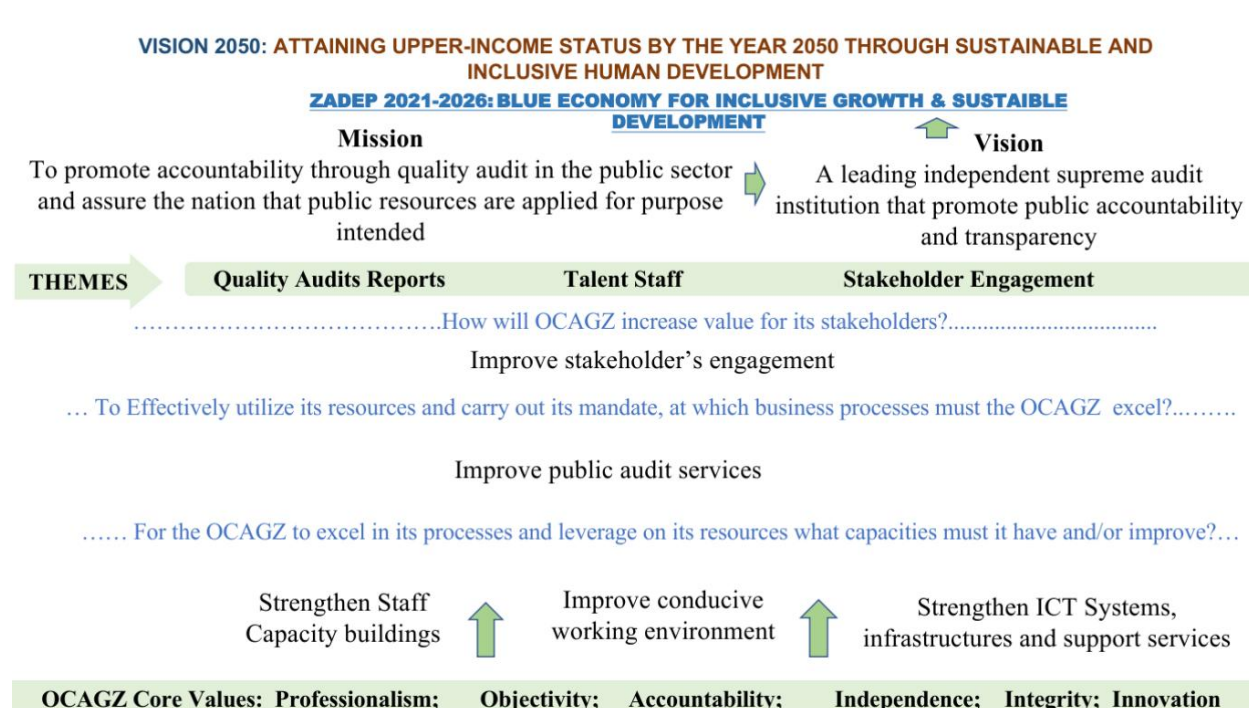
3.5 Strategic Objectives

- A. Improve public audit services
- B. Improve conducive working environment
- C. Strengthen staff capacity buildings
- D. Strengthen ICT Systems, Infrastructures and support services.
- E. Improve stakeholder's engagement

3.6 Strategy Map

This is a visual representation of OCAGZ's strategic objectives that operate with the purpose of contributing to Zanzibar Development Plan 2021-2026 aspirations. The objectives are made in a causal effective relationship to each other in order to reach the intended result. The following figure illustrates the strategy map.

Figure 1: Strategy Map



3.7 Plan Matrix

This is three-year plan matrix that explain how each strategic objective produce the intended result and to each result bring key performance indicators (KPI). In addition, each KPI consists of a baseline and targets as well as strategic initiatives or key actions to be undertaken to reach the objectives. The table below describes the Plan matrix.

Table 3: Plan Matrix

Strategic Objectives	Intended Results	Measures (KPI)	Baseline (2020/2021-2023/2024)	Target 2024/2025-2026/2027	Strategic initiatives	Strategic owner
A: Improve Public Audit Services	Pubic resources are utilized as intended	Budget performance as per disbursed	80%	100%	i. Strengthen compliance mechanism	Deputy CAG
	Audit reports in place	Number of audit reports tabled for new areas of audit.	7	9	ii. Strengthen capacity buildings for auditors	
	Timely submission of audit reports	Comply as per the audit calendar on 31 st March	31 st May	31 st March for each year	iii. Enhance regular monitoring and evaluation	
	Audit methodologies in line with international standards are established and implemented	% of AFROSAI-E ICBF requirement attained	Level 2	60% of level 3	iv. Strengthen stakeholder's relationship	
	Enhanced national anti-corruption strategy	Number of capacity building sessions established	0	9	v. Conduct auditing with other experts.	
		Number of digital forensic labs established.	0	1	vi. Implement a national anti-corruption strategy	
		% of office tools procured	80%	95%	vii. Promote ethical behavior and compliance with laws, and regulations.	HR
					viii. Strengthen the forensic audit division	
					i. Procure transport facilities	

Strategic Objectives	Intended Results	Measures (KPI)	Baseline (2020/2021- 2023/2024)	Target 2024/2025- 2026/2027	Strategic initiatives	Strategic owner
B: Improve conducive working environment	Adequate facilities/equipment	Number transport facilities procured	8/17 (car/motorcycles)	4/10	ii. Construct new office buildings in Unguja and Pemba	
	Conducive office buildings	Presence of new office buildings	3	2	iii. Provide staff welfare training, especially the expected retired staff	
	Increased staff morale and satisfaction	Level staff satisfaction	N/A	80%	iv. Create staff satisfaction survey	
	Establishment of internal regulations/ guidelines/manuals	Number of internal guidelines reviewed /developed	1	7	v. Strengthen working legal tools (policies/regulations/ guidelines/manuals etc.) vi. Procure auditing tools vii. Enhance administrative operations	
C: Strengthen staff capacity buildings	The existence of qualified auditors and supporting staff	Number of auditors graduated in long course	13	15	i. Provide capacity buildings to OCAGZ staff in various areas	HR
		Number of auditors awarded in short course	23	32	ii. Develop and implement M&E and reporting framework	
		Number of supporting staff graduated in long course	7	11	iii. Update training needs assessment and human resource plan	
		Number of supporting staff awarded in short course	16	17		
		% of regular audit training provided	100%	100%		
		Number of new staff recruited	12	50		

Strategic Objectives	Intended Results	Measures (KPI)	Baseline (2020/2021-2023/2024)	Target 2024/2025-2026/2027	Strategic initiatives	Strategic owner
	The existence of a training policy /program and implemented	Training policy/plan in place	0	1		
D: Strengthen ICT systems, infrastructures, and support services.	Improved quality and timely ICT services and operations.	% of Compliance with ICT Policies, Standards & Guidelines Local and International.	70%	100%	i. Enhance ICT infrastructures and upgrade modern ICT equipment.	ISA
		% of staff accessing Government Information Systems (OGAZ).	60%	100%	ii. Establish WAN Connectivity from Unguja to the Pemba branch Office and VPN for remote users.	
		% of staff with laptop computers	60%	100%	iii. Improve the backup systems.	
	Efforts on digital transformation of the overall OCAGZ internal operations and audit services improved.	The presence of video conference systems and digital communication channels.	0	3 (2 Unguja & 1 Pemba)	iv. Establish automated systems to support internal operations and audit services.	
		The number of information systems and upgraded infrastructures established for internal operations.	2	4	v. Provide training on ICT usage.	
	Improved quality of Information Systems Audit services to public entities.	% of Quality IS Audit reports produced.	80%	100%	vi. Review and enhance ICT policy and guidelines	
		Presence of CAATs and Forensic Tools.	2 • Spread Sheet • Kali Linux	4 • ACL • Team Mate • Power BI	vii. Conduct quality and effective audit on Government information systems and processes.	
					viii. Improve the ICT budget. ix. Improve the ICT staff recruitment strategy to work full-time in the ICT Unit.	

Strategic Objectives	Intended Results	Measures (KPI)	Baseline (2020/2021-2023/2024)	Target 2024/2025-2026/2027	Strategic initiatives	Strategic owner
				<ul style="list-style-type: none"> Nessus 	x. Strengthen IS Audit and Forensic Audit Division	
E: Improve stakeholder engagement	Enhanced Public awareness of OCAGZ functions.	Number of Press Conferences conducted to publish Audit Reports.	4	6	i. Strengthen engagement between OCAGZ and other stakeholders	PR
		Number of participation in the public media and communication channels.	<ul style="list-style-type: none"> 3 TV 5 Radio 	<ul style="list-style-type: none"> 15 TV 15 Radio 	ii. Capacity building on communication skills and equipment.	
		Number of Citizen Reports published	0	3	iii. Develop and implement the communication strategy.	
		Number of stakeholders viewed the OCAGZ website.	35,000	200,000	iv. Undertake a public satisfaction survey.	
		Number of social media channels established	2 (you-tube & Facebook)	2 (1 Twitter & 1 Instagram)		
		Number of online channels established	0	2 (1TV & 1 Radio)		
	Stakeholders satisfied with the services provided	Level of public satisfaction with the service provided	40%	75%		
	Existence of a Communication Strategy	Communication strategy in place	0	1		

CHAPTER FOUR

4.0 IMPLEMENTATION PLAN, RISK ANALYSES AND FINANCING PLAN

This chapter explains when the OCAGZ will implement its strategic initiatives, identifying the risk that might occur and its mitigation plan and finally it elaborates on the financing plan for the activities under this three-year strategic plan.

4.1 Implementation Plan

The OCAGZ has developed the overall implementation plan including the strategic initiatives and timeline for executing those aforementioned initiatives successfully. Under this paragraph, each department will be responsible to create its annual work-plan in accordance with the strategic initiatives so as to support reaching the desired objectives. It serves as a road map for turning a strategy or idea into action as shown in **Annex 2**.

The following actions will be taken to guarantee that the Strategic Plan will be implemented as effectively as possible whereby the appropriate stakeholders in the implementation as needed.

- 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 individuals. 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 Office are adequately responding to the 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.

4.2 Risk Analysis and Mitigation Plan

A risk assessment has been done through this strategic plan to identify the variables that could potentially obstruct the attainment of the strategic goals. Depending on the type of organization, there are many different kinds of risks including reputational, political, operational, and financial risks are a few examples. A risk assessment was conducted for every identified risk, taking into account both the likelihood of the risk materializing and the potential impact if it did. Based on their potential severity and likelihood of occurrence, the risks have been ranked in order of importance. By concentrating the majority of time and effort on the most significant risks, this will help OCAGZ make the best use of its resources.

The risk that has the highest priority is indicated in the following table based on that criterion. Since the characteristics of the risk vary over time and some will diminish, vanish, or be added, the matrix is also used for monitoring purposes. Among others are shown in **Annex 3**.

4.3 Financing Plan

In the next coming three years, OCAGZ anticipate to use the following amounts in order to fulfil its strategic objectives. The estimated cost is inclusive of administrative and operational expenditures by which the main source is the Government as indicated in Table 4 below.

Nevertheless, OCAGZ will work closely with Donor Cooperation's and other stakeholders to improve the partnership which is a paramount feature in achieving the strategic objectives identified in this plan. The partnership will improve the capacity building, and contractions of the office buildings as well as renovating them in case of any damage, procuring motor vehicles and other equipment for office uses including ICT equipment.

The OCAGZ has already engaged on different projects through different donors for the development of the office and we are expecting to have them immediately within this financial year (2023/2024).

The coming projects will fill the gap of expenditure which not received funds from the Government and also contribute to eliminating the challenges that face the office. The following are some donors that the Office of the Controller and Auditor General Zanzibar engaged to work together through different projects.

- a) The Deutsche Gesellschaft Fur International Zusammenarbeit (GIZ)
- b) Public Finance Management Reform Programme (PFMRP)
- c) The United States Agency for International Development (USAID)
- d) Building Sustainable Money laundering Action Tanzania (BSAAT- Zanzibar)

This strategy for 2024-2027 will build on these successes and further strengthen the capacity of OCAGZs in accordance with the principles, goals, strategic priorities, and processes including;

- i) Building an Effective, accountable and inclusive OCAGZ making a difference in the quality of public sector governance and service delivery for the value and benefit of citizens.
- ii) This partnership aims to optimize the joint efforts of OCAGZ and Donor partners in enhancing the capacity of OCAGZs.
- iii) The partners affirm their commitment to the Memorandum of Understanding between OCAGZs and donors, harmonized OCAGZs strategies.
- iv) The partners recognize the importance of OCAGZs in strengthening accountability and governance, enhancing transparency, fighting corruption, promoting public trust, and fostering the efficient and effective receipt and use of public resources for the benefit of citizens.
- v) The partners recognize the importance of engaging with key sectors and to advance the implementation of this strategy and raise awareness of the important roles played by OCAGZs.

- vi) The partners support OCAGZs efforts to assess preparedness and implementation of the 2030 Agenda for Sustainable Development.
- vii) The partners recognize the importance of aligning this strategy with the OCAGZs Development Initiative Strategic Plans, as well as with relevant development cooperation policies and priorities of donors.
- viii) The partners affirm their commitment to appropriate means for scaling up support to build and strengthen capacity in OCAGs, with a particular concern for OCAGZs in challenging contexts.

Table 4: Estimated expenditure

PROGRAMS	FINANCIAL YEARS		TOTAL (Tshs.)
	2024/2025		
PROGRAMS I	Audit	3,985,939,930	9,415,090,164
PROGRAMS II	Administration	2,904,150,000	
SUB PROGRAM	Pemba	2,525,000,234	
	2025/2026		
PROGRAMS I	Audit	5,610,009,020	11,293,973,015
PROGRAMS II	Administration	3,180,000,102	
SUB PROGRAM	Pemba	2,503,963,893	
	2026/2027		
PROGRAMS I	Audit	6,782,614,640	14,117,466,271
PROGRAMS II	Administration	4,155,768,630	
SUB PROGRAM	Pemba	3,179,083,001	
TOTAL			34,826,529,450

Source: OCAGZ

CHAPTER FIVE

5.0 MONITORING, EVALUATION AND REPORTING

5.1 Monitoring

OCAGZ is required to track the implementation of the Strategic Plan by methodically gathering and evaluating data and to report on Plan implementations on a quarterly basis. Through this process, OCAGZ will be able to evaluate how well the strategic objectives are being met.

The following are some of the goals of the strategic plan's monitoring:

1. Ensure that the strategic initiatives are carried out as planned and that any deviations are corrected promptly.
2. Ensure that Strategic Plan objectives are being accomplished within the expected timeframe and taking necessary measures for timely implementation;
3. Ensure that wise use of resources is sustained throughout the implementation of the Strategic Plan.
4. Determine whether implementation is focused on the fulfilment of the vision and mission of the OCAGZ.

As a result, quarterly monitoring reports will be compiled four times in a year, on average. Coordination and presentation of the monitoring reports to the management team for information and action will fall under the purview of the heads/directors of planning for the OCAGZ.

5.2 Quarter/Annual Monitoring

OCAGZ will monitor its Strategic Plans quarterly and annually to ascertain whether the Strategic Plan has achieved its intended result or objectives by tracking KPIs and targets through result and evidence-based analysis as indicated on **Annex 4**.

5.3 Evaluation

Evaluation will be done at the end of the second year and the report will provide recommendations for the improvement of the future course of the Strategic Plan and draw lessons learned and best practices for other strategic initiatives.

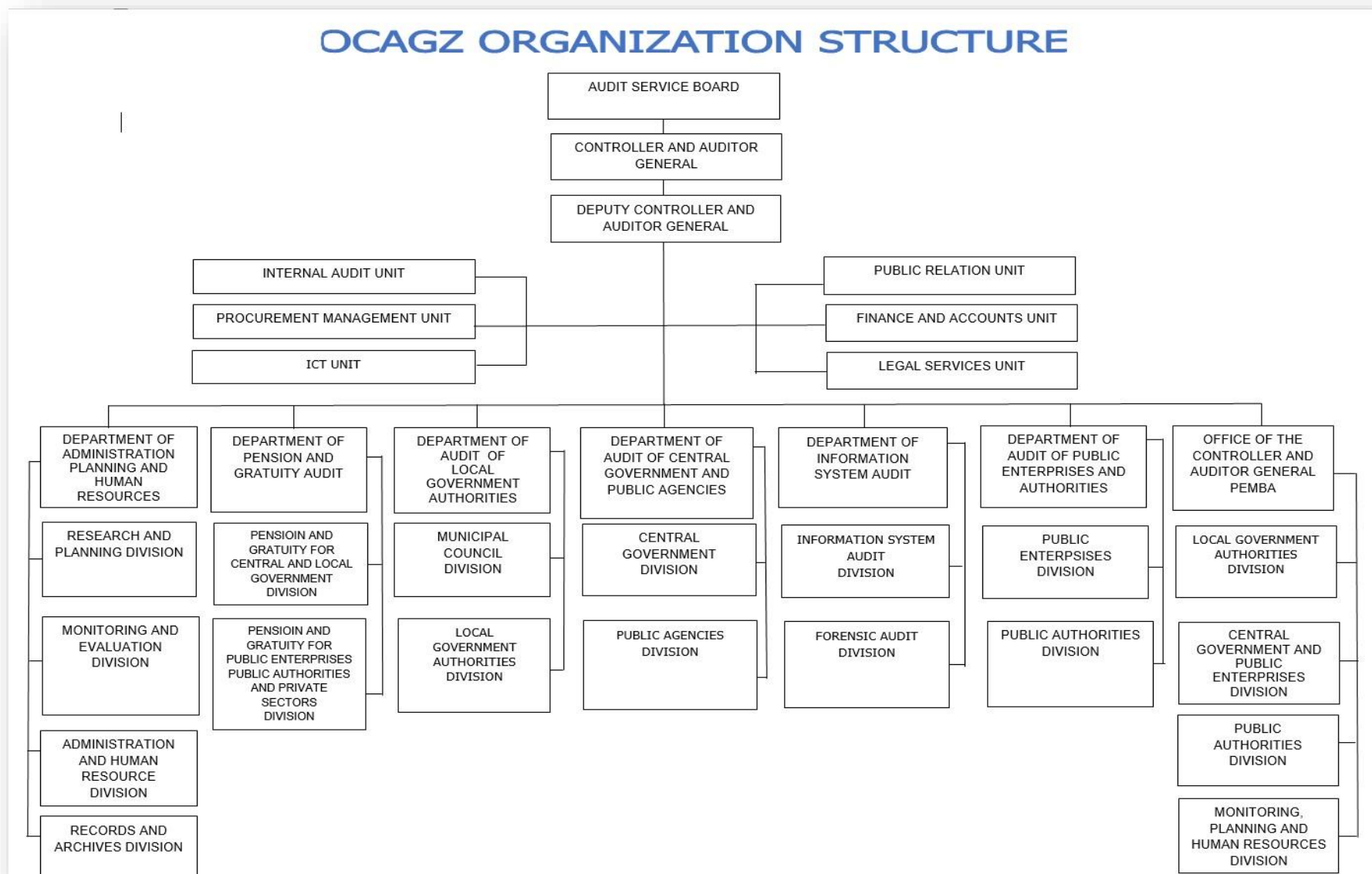
5.4 Reporting

This area explains the reporting plan of the OCAGZ based on the internal and external stakeholders that exist. The reporting plan is in correspondence with the SP Guideline of 2022 and the Monitoring and Evaluation Framework. Internal reporting will focus mainly on the Departmental, and Top Management level which can be vertically and/or horizontally. On the side of external reporting, this will include Ministry level; House of Representatives; and Ministry of Finance and Planning. The following is the form to report every quarter.

Table 5: Quarterly Report Form

Strategic Initiative (s)	Status as of the end of Quarter	Output / Evidence	Reason if not Completed (or Not Done)	The way forward /Lessons Learnt	Budget Utilize	Remarks

ANNEX 1: OCAGZ ORGANIZATION STRUCTURE



ANNEX 2: IMPLEMENTATION PLAN

OCAGZ Strategic Objectives and Initiatives	2024/25	2025/26	2026/27	OWNER
A: IMPROVE PUBLIC AUDIT SERVICES				
i. Strengthen compliance mechanism	x	x	X	DEPUTY CAG
ii. Strengthen capacity buildings for auditors	x	x	X	
iii. Enhance regular monitoring and evaluation	x	x	X	
iv. Strengthen stakeholder’s relationship	x	x	X	
v. Conduct auditing with other experts	x	x	X	
vi. Implement a national anti-corruption strategy	x	x	X	
vii. Promote ethical behavior and compliance with laws, and regulations.	x	x	X	
B: IMPROVE CONDUCTIVE WORKING ENVIRONMENT				
i. Procure transport facilities	x	x		HR
ii. Construct new office buildings in Unguja and Pemba	x	x		
iii. Provide staff welfare training especially retired one	x	x	X	
iv. Create a staff satisfaction survey	x	x	X	
v. Strengthen working legal tools (guidelines/manuals/ policies etc.)	x	x		
vi. Procure auditing tools	x	x	X	

vii. Enhance administrative operations	x	x	X	
C: STRENGTHEN STAFF CAPACITY BUILDINGS				
I. Provide capacity buildings to OCAGZ staff in various areas	x	x	X	HR
ii. Update training needs assessment and human resource plan	x	x	X	
iii. Develop and implement M&E and reporting framework	x			
D: STRENGTHEN ICT SYSTEMS, INFRASTRUCTURES AND SUPPORT SERVICES				
i. Enhance ICT infrastructures and upgrade modern ICT equipment’s.	x	x	X	ICT
ii. Establish WAN Connectivity between Unguja to the Pemba Office and VPN for remote users.	x	x		
iii. Improve the backup systems	x	x	x	
iv. Establish automated systems to support internal operations and audit services.	x	x	x	
v. Provide training on ICT usage	x	x	x	
vi. Review and enhance ICT policy and guidelines	x	x	x	
vii. Conduct Quality and effective Audits on Government Information Systems and processes.	x	x	x	
viii. Improve the ICT budget.	x	x	x	

ix. Improve the ICT staff recruitment strategy to work full-time in the ICT Unit		x	x	
xi. Strengthen the IS Audit and forensic Audit division	x	x	x	
E: IMPROVE STAKEHOLDERS ENGAGEMENT				
i. Strengthen engagement between OCAGZ and other stakeholders	x	x	x	ALL DIRECTOR ATE
ii. Capacity building on communication skills and equipment	x	x	x	
iii. Develop and implement the communication strategy	x			
iv. Undertake a public satisfaction survey		x		

ANNEX 3: RISK AND MITIGATION PLAN

Risks	Description	Risk type	Likelihood of Risk	Impact of the Risk	Mitigation Plan
Inadequate funding	It is doubtful if the government and other sources will guarantee that the entire budget will be received.	Financial	High	<ul style="list-style-type: none"> Delay in executing activities Termination of the valuable project 	<ul style="list-style-type: none"> i. Resource mobilization ii. Find alternative source of income
Failure to meet statutory	Prolonged auditing services may cause various impacts where sometimes caused by poor commitment	Operational /management	Low	<ul style="list-style-type: none"> Increase audit cost Loss of credibility Legal and regulatory consequences 	<ul style="list-style-type: none"> i. Optimization on the use of technology and Data Science in audit

Risks	Description	Risk type	Likelihood of Risk	Impact of the Risk	Mitigation Plan
audit timeliness.	among staff or audited institutions			<ul style="list-style-type: none"> ▪ Cause of fraud and mismanagement 	ii. Audit workload redistribution iii. Ensure adequacy of resources and enhance resource optimization
Failure to produce quality audit reports.	The presence of under-quality assurance may contribute to producing a quality and standard report			<ul style="list-style-type: none"> ▪ Bad interpretation of the report by various stakeholders. ▪ Poor reputation of the Office 	i. Enhanced supervision and review of audit and audit reports ii. Increased use of peer review iii. Enhancement of quality control and quality assurance.
Changes in Government policies	This happens when the government tries to improve some policies for better service provision	Operational	Medium	<ul style="list-style-type: none"> ▪ Changing of official and stakeholder behaviors ▪ Policies conflicts 	i. Enhance stakeholder engagement ii. Ensure close collaboration during sector policy development
Limited support from key stakeholders	The successful implementation of the projects depends on high support from the stakeholders, however, the absence of support hinders the impact of the projects or programs		Medium	<ul style="list-style-type: none"> ▪ Loss of trust within OCAGZ ▪ Reputation damage ▪ Low implementation of the office projects and programs 	i. Enhance stakeholder engagement ii. Create a mechanism for acknowledging and appreciating the completion of the projects/programs

Risks	Description	Risk type	Likelihood of Risk	Impact of the Risk	Mitigation Plan
Cyber and information security risks	This is a probability of happening bad events, especially in cyber and information security processes and projects	Technology	Medium	<ul style="list-style-type: none"> ▪ Loss of data ▪ Data hacking 	<ul style="list-style-type: none"> i. Security Awareness ii. Enforcement of the Code of Ethics iii. Enhancement of ICT security

ANNEX 4: MONITORING AND EVALUATION PLAN

Measures (KPI)	Baseline (2021-24)	Target 2024 -2027	Target			Data Collection and Methods of Analysis		KPIs Owner
			2024/25	2025/26	2026/27	Data source	Frequency of Data Collection	
Budget performance as per disbursed	80%	100%	90%	95%	100%	Audit report	Annually	DEPUTY
Number of audit reports tabled for new areas of audit.	7	9	7	8	9	Audit report	Annually	
Compliance as per the Audit Calendar on 31 st March	May 2024	31 st March	31 st March	31 st March	31 st March	Audit Report	Annually	
% of AFROSAI-E ICBF requirement attained	Level 2	60%	20%	20%	20%	Assessment report	Annually	
Number of capacity building sessions established	0	9	3	3	3	Technical anti-corruption report	Quarterly	
A number of digital forensic labs established	0	1	0	1	0	Forensic audit report		
% of office tools procured	80%	95%	85%	90%	95%	Procurement report	Quarterly	HR

Measures (KPI)	Baseline (2021-24)	Target 2024 -2027	Target			Data Collection and Methods of Analysis		KPIs Owner
			2024/25	2025/26	2026/27	Data source	Frequency of Data Collection	
Number transport facilities procured	8/17 (car/motorcycles)	4/10		4/10		Administrative report	Annually	
Presence of new office buildings	3	2		2		Administrative report	Annually	
Level of staff satisfaction	N/A	80%	30%	30%	20%	Survey report	Annually	
Number of internal guidelines reviewed /developed	1	7	4	3		Administrative report	Annually	
Number of auditors graduated in long course	13	15	6		9	Administrative report	Annually	HR
Number of auditors awarded in short course	23	32	10	12	10	Administrative report	Annually	
Number of supporting staff graduated in long course	7	11	3	4	4	Administrative report	Annually	
Number of supporting staff awarded in short course	16	17	5	4	8	Administrative report	Annually	

Measures (KPI)	Baseline (2021-24)	Target 2024 -2027	Target			Data Collection and Methods of Analysis		KPIs Owner
			2024/25	2025/26	2026/27	Data source	Frequency of Data Collection	
% of regular audit training	100%	100%	100%	100%	100%	Administrative report	Annually	
Number of new staff recruited	12	50	20	15	15	Nominal roll	Annually	
Training policy/plan in place	0	1	1			Training report	Annually	
% of Compliance with ICT policies, standards and Guidelines	70%	100%	80%	90%	100%	Audit report	Annually	ICT Unit
% of staff accessing Government Information Systems (eGAZ).	60%	100%	70%	85%	100%	Systems User Matrix Reports	Annually	ISA
% of staff with laptop computers	60%	100%	70%	90%	100%	ICT Service Reports	Annually	ISA
The presence of video conference systems and digital communication channels.	0	3	1	1	1	ICT Reports	Annually	

Measures (KPI)	Baseline (2021-24)	Target 2024 -2027	Target			Data Collection and Methods of Analysis		KPIs Owner
			2024/25	2025/26	2026/27	Data source	Frequency of Data Collection	
Number of information systems and upgraded infrastructures established for internal operations.	1	4	1	2	1	ISA report	Annually	
% of Quality IS Audit ISA reports produced.	80%	100%	90%	100%	100%	ISA report	Annually	
Presence of CAATs and Forensic Tools.	2	4	1	1	2	ISA report	Annually	
Number of Press Conferences conducted to publish Audit Reports.	4	6	2	2	2	Administrative report	Annually	PR
Number of participation in the public media and communication channels.	3 TV / 5 Radio	15 TV / 15 Radio	5 TV / 5 Radio	5 TV / 5 Radio	5 TV / 5 Radio	Public Relation report	Quarterly	
Number of stakeholders viewed OCAGZ website	35,000	200,000	60,000	60,000	70,000	ISA report	Quarterly	ISA
Number of social media channels established	2 (you-tube &	2(1 Facebook & 1 Instagram)	2(1 Facebook &			Public Relation report	Annually	PR

Measures (KPI)	Baseline (2021-24)	Target 2024 -2027	Target			Data Collection and Methods of Analysis		KPIs Owner
			2024/25	2025/26	2026/27	Data source	Frequency of Data Collection	
			1 Instagram)					
Number of online channels established	0	2 (1TV & 1 Radio)		2 (1TV & 1 Radio		Public Relation report	Annually	HR
Level of public satisfaction with the service provided	40%	70%			70%	Survey report	Annually	
Communication strategy in place	0	1	1			Administrative report	Annually	