



**OFFICE OF THE
AUDITOR-GENERAL
FOR THE FEDERATION**

**STRATEGIC PLAN
2024-2028**



**OFFICE OF THE
AUDITOR-GENERAL
FOR THE FEDERATION**

**STRATEGIC PLAN
2024-2028**

TABLE OF CONTENTS

Foreword	iii
Acknowledgements	iv
Acronyms	v
1.0 INTRODUCTION	
1.1 Mandate and powers of the OAuGF	1
1.2 Who we are and what we do	2
1.3 Focus of the Strategic Plan	2
1.4 Vision, Mission and Core Values	3
2.0 REVIEW OF THE OFFICE OF THE AUDITOR-GENERAL FOR THE FEDERATION'S PREVIOUS STRATEGIC DEVELOPMENT PLAN	
2.1 SWOT Analysis	4
2.2 Review of the previous Strategic Development Plan of the OAuGF (2017-2022)	5
3.0 OAuGF STRATEGIC GOALS (2024-2028)	
3.1 Theory of Change and Result Framework	9
3.2 Strategic Goals	10
3.2.1 Strategic Goal 1: Enhanced independence and mandate of the OAuGF	10
3.2.2 Strategic Goal 2: Reduced mismanagement of public funds through stronger follow-up of audit recommendations	11
3.2.3 Strategic Goal 3: Improved financial reporting in the public sector	12
3.2.4 Strategic Goal 4: OAuGF as a model Institution	13
4.0 FINANCING THE PLAN	
4.1 Financing the plan: The resource gap and options for funding	15
4.2 OAuGF 2024 Budget analysis	15
5.0 OAuGF's ACTION PLAN	
5.1 Strategic Assumptions	17
5.2 Implementation approach	17
6.0 IMPLEMENTATION AND MONITORING FRAMEWORK	
6.1 Performance Measurement Framework	19
6.2 Strategic Risk Management	22
APPENDICES	25

The Office of the Auditor-General for the Federation (OAuGF), a constitutionally created and foremost accountability Office in Nigeria, plays a critical role in ensuring the plans, policies, programmes, and projects of the Government, as set out in its Development Plans and Budgetary Framework are implemented while those entrusted with the management of public resources are accountable to the Nigerian people.

In the recent past, concerns have been raised on the need for a truly independent Supreme Audit Institution (SAI) in Nigeria - financially and administratively - that can facilitate the fulfilment of the aspirations of the Citizens and Stakeholders in Nigeria. The clamour for an independent SAI is to ensure the OAuGF makes visible and feasible contributions to accountability in Nigeria without let or hindrance in accordance with section 85(6) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended); which state, "In the exercise of his functions under this Constitution, the Auditor-General shall not be subject to the direction or control of any other authority or person." This constitutional provision aligns with 'Principle 1' of the International Organisation of Supreme Audit Institutions (INTOSAI), otherwise known as 'The Lima Declaration'.

To fulfil the foregoing important role, the OAuGF requires to set out a clear direction, in the form of a blue print, such that its implementation can translate into value addition for the Citizens. It will also help to build public trust in the Government by providing the Citizens with high quality and timely reports that will enable them to hold Public Officers accountable for their stewardships.

Consequently, the OAuGF Strategic Plan 2024-2028 encapsulates the Goals of the Office in its effort, as the Supreme Audit Institution, to contribute to the public sector governance and accountability framework in Nigeria. This underscores the four key Goals of the Strategic Plan. These are: Goal 1, which focuses on enhanced independence and mandate of the OAuGF while Goal 2 is to reduce mis-management of public funds through stronger follow-up of audit recommendations. Goal 3 is to ensure improved financial reporting in the public sector while Goal 4 is to make the OAuGF a model Institution not just in Nigeria but beyond her shores.

The Strategic Plan further demonstrates the commitments of the Management and Staff of the OAuGF to strengthen its operations to better serve the people of Nigeria and her Partners. The staff of the OAuGF are therefore enjoined to double their commitments as the Ambassadors of the Office by upholding firmly its Core Values of integrity, professionalism, transparency, accountability, and independence at all times. Every staff must therefore study this Strategic Plan and ensure the implementations are consistent with the Goals enshrined in it. The Plan will also help our Stakeholders to have a clear view of what the Office intends to achieve as a Supreme Audit Institution; that is, to improve accountability in Nigeria so they can contribute to the fulfilment of the OAuGF mandate.

Finally, I appreciate the support of the International Organisation of Supreme Audit Institutions (INTOSAI) Development Initiative (IDI) for their technical and financial support during the development of this Strategic Plan as I also look forward to their extended support during its implementation.

Shaakaa Kanyitor Chira, FCNA, FCCrFA, FCCFI, FCTI
Auditor-General for the Federation

ACKNOWLEDGEMENT

The Auditor-General for the Federation (AuGF) expresses his deepest gratitude to the INTOSAI Development Initiative (IDI) and the African Organisation of English-Speaking Supreme Audit Institutions (AFROSAI-E) for their unwavering support and guidance throughout this endeavor.

The AuGF also extends his sincere appreciation to his peers from other Supreme Audit Institutions, whose valuable insights and expertise have been instrumental in shaping this work.

The OAuGF has relied on a range of authoritative standards and guidelines to inform its efforts, including the International Standards on Auditing (ISAs), the International Standards for Supreme Audit Institutions (ISSAIs), the AFROSAI-E Implementing Guidelines for the INTOSAI Auditing Standards, the INTOSAI Code of Ethics and Auditing Standards, the International Public Sector Accounting Standards (IPSAS), the International Financial Reporting Standards (IFRSs), and the Guidelines issued by the International Federation of Accountants.

Finally, the AuGF acknowledges the tireless efforts and dedication of his own staff, without whom the successful completion of this plan would not have been possible.

The AuGF deeply appreciates the support and collaboration he has received from all these entities and individuals, and it is through their collective efforts that this work has been realized.

ACRONYMS

AFROSAI-E	African Organisation of English-Speaking Supreme Audit Institutions
ANAN	Association of National Accountants of Nigeria
CFE	Certified Fraud Examiners
CISA	Certified Information Systems Auditor
CoC&E	Code of Conduct and Ethics
CSO	Civil Society Organisations
FEC	Federal Executive Council
HR	Human Resources
HRM	Human Resource Management
ICAN	Institute of Chartered Accountants of Nigeria
ICBF	Institutional Capacity Building Framework
IDI	INTOSAI Development Initiative
IFAC	International Federation of Accountants
IFRS	International Financial Reporting Standards
INTOSAI	International Organisation of Supreme Audit Institutions
IPSAS	International Public Sector Accounting Standards
ISSAI	International Standards of Supreme Audit Institutions
IT	Information Technology
MDAs	Ministries, Departments and Agencies
NASS	National Assembly
NDP	National Development Plan
N-SEAT	Nigeria SAI Enhancement Audit Tool
OAGF	Office of the Accountant-General of the Federation, Nigeria
OAGF	Office of the Auditor-General for the Federation, Nigeria
OHCSF	Office of the Head of Civil Service of the Federation, Nigeria
OSGF	Office of the Secretary to the Government of the Federation, Nigeria
PAC	Public Accounts Committee
PFM	Public Financial Management
PMS	Performance Management System
QA	Quality Assurance
QC	Quality Control
SAI	Supreme Audit Institution

The Office of the Auditor-General for the Federation (OAuGF) is a public institution whose existence, powers, duties, and responsibilities are provided for under Sections 85, 86, and 87 of the Constitution of the Federal Republic of Nigeria 1999 (as amended).

1.1 Mandate and powers of the OAuGF

The mandate of the Office of the Auditor General for the Federation is outlined in sections 85 and 86 of the Constitution of the Federal Republic of Nigeria, 1999 (as amended). The Office is required to audit the following:

- (i) Public accounts of the Federation
- (ii) All Ministries, Agencies, and Commissions including Courts.

The implication of this is that the Constitution of Nigeria has given the Office of the Auditor-General for the Federation the authority to carry out the audit of all income and expenditure of the Federal Government of Nigeria. However, the Constitution does not authorise the Auditor-General to audit the accounts of “government statutory corporations, commissions, authorities, agencies, including all persons and bodies established by an Act of the National Assembly.”

Section 85(2) of the Constitution of the Federal Republic of Nigeria 1999 (as amended), provides that, “the Public Accounts of the Federation and of all Offices and Courts of the Federation shall be audited and reported on by the Auditor-General who shall submit his report to the National Assembly; and for that purpose, the Auditor-General or any person authorised by him in that regard shall have access to all the books, records, returns and other documents relating to those accounts”.

Similarly, Section 85(4) of the Constitution stipulates that “The Auditor-General shall have power to conduct checks of all government statutory corporations, commissions, authorities, agencies, including all persons and bodies established by an Act of the National Assembly.” As a result, the Office of the Auditor-General for the Federation cannot audit the financial statements of parastatals/organisations, although it can undertake periodic checks in such state-owned entities.

Furthermore, Section 301(c) vests the Auditor-General for the Federation with the power to audit the account of the Federal Capital Territory and its Area Councils.

Section 85(6) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended) states that “In the exercise of his function under the Constitution, the Auditor-General shall not be subject to the direction or control of any other authority or person.”

1.2 Who we are and what we do

We are Auditors to the Federal Government of Nigeria. We audit the receipts and expenditure accounts, vet the Audited Financial Statements of Government Statutory Corporations, and report to the National Assembly.

The Auditor-General for the Federation reports to the National Assembly annually on the activities of the Office through Budget Performance. OAuGF conducts mandatory regularity audits of Federal Ministries, Departments, and Agencies (MDAs) and Periodic Checks on all Government statutory corporations, commissions, authorities, and agencies, including all persons and bodies established by an Act of the National Assembly. Furthermore, the Auditor-General for the Federation has the power to audit the Federation Accounts, Public Debts, Foreign Reserves, and accounts of the Federal Capital Territory and its Area Councils. In addition, the OAuGF conducts other types of audits such as special audits, compliance audits, performance audits, and forensic audits. Our audit reports are presented to the National Assembly and made public through the official website of the OAuGF.

OAuGF achieves its mandate through an assurance framework comprising three strategic intents, namely:

- (i) Certification of accounts in conformity with fiscal accountability;
- (ii) Assessment of Internal Controls and compliance with rules and regulations, and
- (iii) Evaluation of service delivery to Nigerians and assessment of resource management through carrying out performance audits.

1.3 Focus of the Strategic Plan

The OAuGF, in its mandate to help foster good governance that will make a difference in the lives and livelihoods of the Nigerian people, will support the implementation of the National Development Plan (NDP).

The OAuGF shall, through its work, encourage effective stewardship and accountability in the utilisation of Government resources toward the realisation of programmes and projects under the NDP of the Federal Government. The OAuGF shall play this role by providing audit services that contribute to ensuring the achievement of the Programmes.

1.4 Vision, Mission and Core Values



Vision

To be a foremost Audit Institution, applying best professional practices towards fostering good governance.



Mission

To audit the Nation's accounts in the most professional and transparent manner, ensuring value for money in government financial activities for the benefit of the Nigerian people.



Core Values

We uphold integrity, professionalism, transparency, accountability, and independence.

2.1 SWOT Analysis

The SWOT analysis showed how the OAuGF can optimise its strengths and maximise opportunities while addressing its weaknesses and reducing the impact of threats.

The Table below highlights the results of the SWOT Analysis.

STRENGTHS

- Legal protection for removal of Auditor-General
- Mandate enshrined in the Constitution
- Solid organisational structure
- Quality Assurance Unit
- Availability of ISSAI compliant Audit manuals
- OAuGF data center
- Developed Communication Policy
- Information sharing on the website and social media
- OAuGF Code of Conducts and Ethics

WEAKNESSES

- Lack of financial and administrative autonomy
- Inadequate Constitutional mandate
- Corporate functions not under OAuGF control
- Weak Follow-up of audit recommendations
- Lack of proper organisational planning, monitoring, reporting, and budgeting
- Lack of ethics and risk management systems
- No stand-alone financial statements and annual performance reports
- No HR strategy/ retention policy,
- No Professional Development and Training Plan
- Audit standards not properly implemented
- No stakeholder engagement policy
- Weak audit planning

OPPORTUNITIES

- CSOs open to advocate for OAuGF independence
- Ongoing constitutional review
- Draft Audit Act
- Performance Measurement system
- CSOs use OAuGF audit reports
- Audit reports considered to be of good quality
- PAC uses audit reports.
- Development partners ready to support
- HR capacity supplementation through OHCSF
- Good engagement with CSOs and PAC
- Use of technology in audit (N-SEAT)

THREATS

- OAuGF is not perceived as independent
- Tenure of the Auditor-General is not fixed
- Access to documents not always given in practice
- Risk that legal changes are not adopted
- Audit reports not discussed in the plenary of Parliament
- Limited funding available to the Office and poor remuneration
- Inadequate access to GIFMIS
- Staff do not feel motivated
- Work culture is suboptimal
- States and Local Government Auditors-General feel their expectations are not met

2.2 Review of the Previous Strategic Development Plan of the OAuGF (2017-2022)

This presents a critical assessment of the OAuGF Strategic Development Plan (2017-2022), the achievements, gaps that have been identified, and activities that should be incorporated in the 2024-2028 Strategic Plan.

Lessons learnt from the implementation of the OAuGF Strategic Development Plan (2017-2022):

Issues	Observation	Way forward for the next Strategic Plan
Enactment of the Audit Bill	Two Audit Bills were passed by the NASS and forwarded to the President which were not assented to	To seek support from CSOs for the passage of the Audit Service Bill and ensure early presentation to the President for assent. To also engage critical stakeholders such as OHCSF, OSGF, OAGF, CSOs, Management, and Staff of OAuGF on the importance of the Bill
Implementation of a new operational structure	Audit Bill was not assented to	To implement a new Organisational structure when the Audit Bill is enacted
Develop a 5-year IT Strategy and Plan	IT Steering Committee was not in place during the period	IT Steering Committee should be constituted, and an IT Strategy developed
Reorientation of OAuGF staff based on the vision within this strategic plan	There was no buy-in from the Top-Management	Carry out staff orientation activities and buy-in of Management
Procurement and assignment of Laptops and internet connections for audit staff	The laptops procured were not equipped to perform the assigned tasks.	To acquire high-end, premium laptops/computers that are fit for purpose and training of staff on the use of IT Equipment
Introduction of HR Policy and systems, (Recruitment, Performance Management, Attendance, Record Management, Payroll and Compensation	The lack of an Audit Service Act affected the implementation of recruiting and retaining staff	To Introduce HR Policy

Issues	Observation	Way forward for the next Strategic Plan
Management, Career Development, etc.)		
Introduction of funded programmes of professional training for staff	OAuGF could not achieve the target due to the non-passage of the bill and extant circulars that stopped MDAs from sponsoring professional exams such as ICAN, ANAN, CFE, CISA etc	To seek the support of the OHCSF to exempt the OAuGF from policies that restrain and discourage staff professional growth
To Implement a training plan for all audit staff	OAuGF Implemented a training plan and training carried out in 2017, 2018, and 2020 which was inadequate and could not be implemented in subsequent years	To seek funding and support for more capacity development programmes
Introduce and implement a time-recording system and engagement cost management system	There was no Policy to ensure the implementation of a time-recording system and engagement cost management system	To develop a policy for time and cost management system
Implementing an electronic audit management system	Office Introduced and implemented the Audit Tracker, however, the Audit Tracker was not all-encompassing in solving the SAI's audit management system	The OAuGF is to complete the ongoing adoption of the AFROSAI-E Audit Tool (N-SEAT) and carry out training for all staff.
To ensure audit quality	Implementation of a comprehensive range of audit manuals, including the design and implementation of an IT Audit Manual was achieved	To review the manuals and ensure they are up to date. (Financial Audit Manual, Compliance Audit Manual, Performance Audit Manual, and IT Audit Manual.)
Project plan for the audit of the IPSAS stand-alone financial statements	Stand-alone financial statements not implemented by the Accountant-General of the Federation	Top Management of OAuGF to engage with the Minister of Finance and the Accountant-General of the Federation to enforce extant circulars on the preparation of IPSAS stand-alone financial statements

Issues	Observation	Way forward for the next Strategic Plan
To develop a Quality Control and Assurance Manual and Policy to cover all forms of audit	OAuGF developed a Quality Control and Assurance Manual and Policy to cover all forms of audit but lacked awareness among staff	To create awareness of the Quality Control and Assurance Manual and Policy and to train the staff on the OAuGF Quality Control Policy for implementation
To Implement communications policy and programme	Office has developed and shared a communications policy with its attendant poor implementation due to inadequate awareness of the communications policy among staff	To create awareness among staff to ensure the implementation of the Policy
Creating public awareness of the Audit Bill/Act and its importance	Public engagements were held but there was no enacted Audit Act	To engage with CSOs and other critical stakeholders while seeking funding for continuous engagement toward the Audit Bill/Act
To strengthen existing relationships and collaboration with the PACs	Engagements were held with the PAC	To also ensure more collaborative engagements with the PAC Members are held

3.0

OAuGF STRATEGIC GOALS (2024-2028)

The National Bureau of Statistics projected that the population figure for Nigeria in 2022 was two hundred and sixteen million, seven hundred and eighty-three thousand, three hundred and eighty-one (216,783,381) with a vibrant youth population. The total budget of the Federal Government of Nigeria in 2023 was ₦21.83 trillion with an overall budget deficit of ₦11.34 trillion which also impacts on the growing public debt. The Federal Government's 2024 appropriation was ₦28.78 trillion and has a budget deficit of ₦9.18 trillion, representing 31.9%. The Federal Government of Nigeria's budget grew from ₦21.83 trillion in 2023

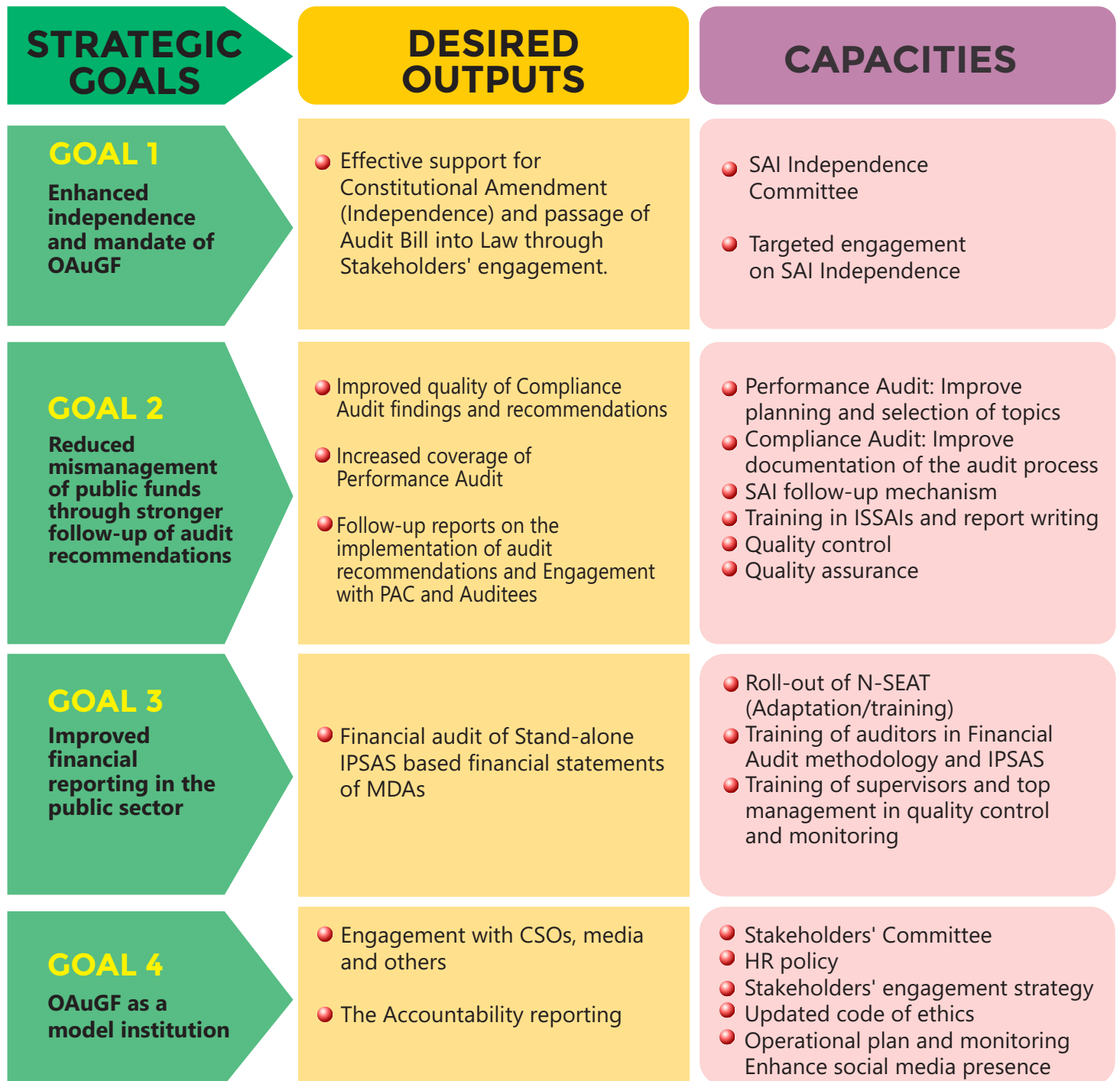
to ₦28.78 trillion in 2024 representing 31.83% growth (₦6.95 trillion).

The government persistently tackles the challenges of stringent budgetary constraints, high inflation, and unemployment rates, escalating public debt, and growing security concerns, all while striving to fulfill the expectations of Nigerians.

Our objective is to have a visible and positive impact on the persistent challenges of Nigerians which include, among others, an improved health care system, vibrant economy, constant electricity, safety and security, quality educational system, good governance, public probity, and transparency, and poverty reduction thereby, contributing to the improvement of the lives and livelihood of Nigerians.



3.1 Theory Of Change And Result Framework



3.2 Strategic Goals

3.2.1 Strategic Goal 1: Enhanced independence and mandate of the OAuGF

The Lima Declaration (INTOSAI-P 1) stipulates that Supreme Audit Institutions can accomplish their tasks objectively and effectively only if they are independent of the audited entity and are protected against outside influence. Section 85(6) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended) provides that the Auditor-General for the Federation shall not be subject to the direction or control of any other authority or person in the discharge of his functions. However, the Office does not have the financial and administrative independence that is required to accomplish the Audit Mandate.

Insufficient funding has been a major constraint on the independence and operational efficiency of the OAuGF. The dwindling annual allocations to the Office from the Government have negatively impacted the Office's quest to achieve and exceed the expectations of stakeholders. Thus, there is a need to broaden the allocations to the Office while also expanding the funding sources. The growing budgetary expenditure of the Federal Government of Nigeria and the expanding Ministries, Departments, and Agencies (MDAs) require improved funding of the OAuGF to enable it to achieve its mandate.

The strategic focus of the Office is to ensure that the Federal Audit Service Bill is passed and given presidential assent to ensure the Office is well-positioned to carry out its constitutional mandate and bring increased benefits to Nigerians. Though the OAuGF does not have direct powers to enact legislation, it can engage with key stakeholders such as the Parliament, the Executive, etc., to support the process of passage of the audit bill.

To achieve this goal, an OAuGF Independence Committee will be constituted to liaise with stakeholders. The Committee will analyse the OAuGF's internal preparedness for independence. The roles, responsibilities, composition, and Terms of Reference (ToR) of the Committee will be clearly defined.

Furthermore, effective support for constitutional amendment (Independence) through Stakeholders' engagement will be explored which is crucial to enhancing the impact of the OAuGF. The involvement of Stakeholders in the accountability ecosystem will be considered to ensure that adequate support is received by the OAuGF for a more impactful audit service. Also, the OAuGF will improve its processes and adapt to new ways of working that can promote operational efficiency.

3.2.2 Strategic Goal 2: Reduced mismanagement of public funds through stronger follow-up of audit recommendations

The misuse of public funds has consistently been a major issue in the management of Nigeria's public resources which has grave consequences on the growth of the nation's economy. It is vital to curtail the mismanagement of public funds to impact the livelihood of the citizens by improving their welfare. The OAuGF will influence and promote effective management of public funds, by supporting the Public Accounts Committee to enhance follow-up on the implementation of audit recommendations.

To achieve this goal, the following outputs are targeted:

- Improved quality of Compliance Audit findings and recommendations
- Increased coverage of Performance Audit
- Follow-up reports on the implementation of audit recommendations
- Engagement with PAC and Auditees on follow-up.

For audit recommendations to be impactful, our audit process will evolve in a way that meets the requirements of the International Standards on Quality Management (ISQM). Our commitment to quality audit necessitates a significant shift in OAuGF's culture. The Compliance Audits will be performed in line with ISSAI 4000 and recommendations that strengthen internal control weaknesses. Furthermore, we will seek to extend the coverage of our performance audits, with a focus on Efficiency, Economy, and Effective use of public resources. The focus is on critical and relevant issues related to the mismanagement of public funds.

In addition, we will implement a robust follow-up procedure on audit findings that can significantly contribute to the effort of qualitative and improved audit coverage. Conducting follow-up audits and reporting on their results is crucial in assessing how well the audited entities have implemented audit recommendations. The purpose of a follow-up audit is to enhance the impact of the audit report and assist the legislature in its oversight functions as outlined in the ISSAIs.

The enablers for achieving this Strategic Goal include enhancement in the planning and selection of Performance Audit topics, improvement in the documentation of Compliance Audit processes, training in ISSAIs and report writing as well as improvement in Quality Control and Assurance. The Quality Assurance (QA) function needs to be strengthened through training and additional staffing. We will propose a tripartite outstanding issues committee made up of the OAuGF, PAC, and Auditees to be set up to follow up on audit recommendations. An Internal Follow-up Mechanism will be put in place by the Management of the Office to monitor and assess the implementation of audit recommendations by Auditees.

3.2.3 Strategic Goal 3: Improved financial reporting in the public sector

Improving financial reporting in the public sector is crucial for enhancing transparency, accountability, and decision-making. This can be done through:

- **Accrual-based Financial Reporting:** The shift from cash-based to accrual-based financial reporting is significant. Accrual accounting provides a more comprehensive view of a government's financial position and performance.
- **International Public Sector Accounting Standards (IPSAS):** Adoption of IPSAS leads to high-quality, robust, and effective financial reporting systems, which are integral to enhancing accountability and transparency in government financial reporting.
- **Timeliness and Quality:** High-quality and timely financial reporting, including the publication of independently audited financial statements within six months from the end of the reporting period, is essential for public trust.

These improvements aim to provide citizens with a clearer understanding of how their taxes are used and to ensure that public resources are managed effectively.

To achieve this goal, the output will be targeted at the Financial Audit of Stand-alone IPSAS-based Financial Statements of MDAs.

Human capacity development is the major enabler for achieving this overarching goal. To create a positive change in human resource capabilities, the following elements will be considered:

- **Professional Training and Development** to encompass plans for employee training, upskilling, and leadership development to ensure a skilled workforce. The introduction of the Information Technology driven Audit Tool (N-SEAT), which will replace the manual way of conducting audits, will also require adaptation and significant training. The OAuGF will train its existing staff in line with the ISSAIs while also updating their knowledge of Financial Audit methodology, IPSAS Stand-alone financial statements as well as accounts prepared in line with IFRS. Furthermore, training of supervisors and top management in quality control and monitoring will also be conducted.
- **Performance Management System:** Processes for setting goals, providing feedback, and evaluating employee performance to drive productivity and growth.

This cultural shift from both the Management and Staff of the OAuGF will ensure the actualisation of our desired goal of improving financial reporting in the Public Sector.

3.2.4 Strategic Goal 4: OAuGF as a model Institution

To be a model organisation, the OAuGF will ensure the achievement of its vision and mission through regular engagement with its the Internal Stakeholders (Management and Staff). This will ensure the Office accomplishes the desired culture of performance, accountability, transparency, and integrity among its staff.

To achieve this goal, the following outputs are targeted:

- Engagement with CSOs, media and others
- Accountability reporting and strengthened internal governance and ethics by OAuGF.

The need to engage all stakeholders in the accountability space will be re-energised as a strategic objective in this plan. The auditees and audit clientele will be engaged to examine the impact of the audit functions on their activities as well as their comments on the way the audit is being performed, which will further support the OAuGF's efforts on its continuous improvement drive. Engagement with the Public Accounts Committees of the National Assembly will also be done regularly to support their constitutional duty to hold public Officers and Institutions to account.

Further engagement will be carried out with other critical stakeholders such as International, Regional, and Subnational bodies, to explore collaborative efforts that will further strengthen the audit process. The OAuGF will redefine its relationship with Development Partners, Civil Society Organisations (CSOs), and the Citizens to achieve the INTOSAI-P 12 (The Value and Benefits of Supreme Audit Institutions – making a Difference in the Lives of Citizens) and renew its commitment to obtain timely and objective feedback from them. This will enable the Office to tailor its activities towards meeting the needs of the Citizens.

Capacities that would enable these outputs to come to fruition include:

- Operational plan: The annual audit plan was used in planning audits without proper linkage to the Strategic Plan. However, the new annual operational plan linked to the Strategic Plan will enable the OAuGF to run its operations effectively, efficiently, and economically while ensuring resources are used optimally. This will lead to improvement in credible reports. We will also ensure proper monitoring of the plan for corrective measures.

- Stakeholders' engagement: This will be done through the Stakeholders' Committee with a mandate to develop a Stakeholders' engagement strategy which will include social media activities that will further enhance the OAuGF's presence in the social space. Effective communication is essential to guarantee that our principal stakeholders, both internal and external, understand our activities, and the significance of our audit methodologies.
- HR Policy and systems: There shall be effective Record Management, Career Development, a Code of Ethics Register, and a Disciplinary Committee to address instances of non-compliance.
- The Office will update its Code of Ethics, promote awareness of the Code to staff, and assess the effective implementation of the Code.

4.0

FINANCING THE PLAN

4.1 The resource gap and options for funding

To finance the plan, the Office will use its budget allocations, while leveraging on the relationship with the Legislature and other relevant authorities.

In addition, other funding sources including the International Donors, INTOSAI Development Initiative (IDI), AFROSAI-E, etc., will be explored.

4.2 OAuGF 2024 Budget Analysis

EXPENDITURE HEAD	Actual Appropriation to the OAuGF Amount (₦)	OAuGF Estimates for 2024 Amount (₦)	Variance Amount (₦)
PERSONNEL (Staff salaries and wages)	5,292,120,018.00	5,292,120,018.00	0.00
OVERHEAD (All running costs)	2,641,865,571.00	10,818,387,541.00	-8,176,521,970.00
CAPITAL (All equipment purchases)	231,326,448.00	8,378,701,070.00	-8,147,374,622.00
TOTAL	8,165,312,037.00	24,489,208,629.00	-16,323,896,592.00

The OAuGF 2024 approved budget was ₦8,165,312,037.00 while the Official estimates made by the OAuGF was ₦24,489,208,629.00 leaving a variance of ₦16,323,896,592.00.

The projected estimates of the overhead costs made by the OAuGF amounting to ₦10.8billion was a result of the inclusion of Audit cost under the Local Travels and Transport Sub-head with a projection to audit 600 MDAs out of a total of 1003 MDAs consolidated by the Accountant-General of the Federation in the 2021 financial year. The costs also include Audit of Federation Accounts, Audit of Foreign missions, etc. The costs include other causative factors such as financial consulting, medicals, training, staff welfare, etc.

The key cost drivers for the Capital expenditures that necessitated the projected increase from ₦231million to ₦8.3billion include the acquisition of a new Office building, the rehabilitation of the existing Office building, the purchase of Office equipment, furniture and fittings, and the purchase of audit operational vehicles.

The approved budget amount for the OAuGF’s operations is inadequate in the first year of the Strategic Plan and will negatively impact the development objectives. The need for sourcing additional funding from the first year (2024), through the implementation of the Strategic Plan, is very germane.

The table below shows the OAuGF estimates for the five-year Strategic Plan.

EXPENDITURE HEAD	OAuGF Estimates for 2024 Amount (₦)	OAuGF Estimates for 2025 Amount (₦)	OAuGF Estimates for 2026 Amount (₦)	OAuGF Estimates for 2027 Amount (₦)	OAuGF Estimates for 2028 Amount (₦)
PERSONNEL (Staff salaries and wages)	5,292,120,018.00	5,556,726,018.90	5,834,562,319.85	6,126,290,435.84	6,432,604,957.63
OVERHEAD (All running costs)	10,818,387,541.00	11,359,306,918.05	11,927,272,263.95	12,523,635,877.15	13,149,817,671.01
CAPITAL (All equipment purchases)	8,378,701,070.00	8,797,636,123.50	9,237,517,929.68	9,699,393,826.16	10,184,363,517.47
TOTAL (OAuGF budget for the year)	24,489,208,629.00	25,713,669,060.45	26,999,352,513.47	28,349,320,139.15	29,766,786,146.10

The Estimates of Key Costs showing how the OAuGF Plans to finance the Strategic Plan have been provided as Appendix III.

5.0

OAU GF's ACTION PLAN

5.1 Strategic Assumptions

The successful implementation of the Strategic Plan will be dependent on the following assumptions:

- Political goodwill
- Sustainable funding
- Improved follow-up mechanism in place
- Quality, timely, and accessible reports
- Highly motivated and well-trained workforce
- Effective Human Resource Management and career development practices

5.2 Implementation Approach

A weak mechanism for implementation can lead to failures. Therefore, this Strategic Plan outlines success factors and key elements that will facilitate implementations while building on lessons from the previous plans. The Management will provide the needed direction to oversee the implementation of the Plan. The OAU GF will use a deliberate policy on skilled manpower development and adopt adequate capacity utilisation to drive the implementation.

Furthermore, every staff shall be encouraged to build an overarching mindset and orientation toward high-impact outcomes and place the OAU GF in a position to deliver on its Strategic Plan.

Overall, the implementation of our strategy is aimed at achieving the noble goal of having a direct and positive impact on the lives of Nigerians, providing transparency and accountability in the use of public resources, and a model Organisation for MDAs to emulate.

The main goal of monitoring is to provide Management with regular feedback on implementation progress, the actual results, identification of successes, and early spotting of challenge indicators. Performance evaluation will assist in assessing the operation's relevance, efficiency, effectiveness, impact, and sustainability. Also, it includes lessons learnt and determines the need to modify the strategic results' frameworks.

The Office has divided the Strategic Plan into a five-year operational plan, using performance measures/indicators for the activities under each Goal identified and tracking deviations in the implementation.

A Strategic Steering Committee made up of the Auditor-General for the Federation and the Directors of Audit will regularly (Quarterly) monitor the implementation of the Strategic Plan and carry out annual performance evaluation. Also, the Committee will be responsible for constituting relevant sub-committees with their Terms of Reference(s). A mid-term evaluation of the Strategic Plan will be conducted in June 2026.

The Management will review reports showing overall progress made on the Strategic Goals. The nature and scope of reporting will include:

- i. Progress made against the plan.
- ii. Causes of deviation from the plan.
- iii. Areas of difficulties that may adversely affect implementation.
- iv. Alternative solutions and actions to get the plan back on course.



6.1 Performance Measurement Framework

Priority	Key Performance Indicator	Frequency of Measurement	Source	Baseline	2024	2025	2026	2027	2028
GOAL 1									
Enhanced independence and mandate of OAuGF	Enacted Audit Act	Annually	NASS Proceedings/ Official Gazette	0		1			
	Amended Constitution	Annually	NASS Proceedings/ Official Gazette	0				1	
DESIRED OUTPUTS									
Effective support for Constitutional Amendment (Independence) and passage of Audit Bill into Law through Stakeholders' engagement.	Number of Engagements of Key Stakeholders Relating to Independence	Bi-annual	Reports of engagement/ consultations	1	1	2	2	2	2
	Number of initiatives from the SAI Independence Committee	Annually	Reports	0	Blueprint/ Strategy	3	3	3	3
GOAL 2									
Reduced mismanagement of public funds through stronger follow-up of audit recommendations	Percentage reduction of Audit Issues on Misapplication of Fund	Annually	Annual Audit Report	0%	-2%	-3%	-6%	-8%	-10%
	Percentage Increase in effective Stakeholders'	Annually	Survey	0%	5%	10%	15%	20%	25%

Priority	Key Performance Indicator	Frequency of Measurement	Source	Baseline	Milestones and Targets				
					2024	2025	2026	2027	2028
	participation in audit follow-up								
DESIRED OUTPUTS									
Improved quality of Compliance Audit (CA) findings and recommendations	Percentage of audits completed on N-SEAT	Annually	N-SEAT	0%	25%	50%	60%	75%	80%
Increased coverage of Performance Audit (PA)	Number of Sectors ¹ covered in the last five (5) years	Annually	Performance Audit Reports	4	4	5	6	7	9
Follow-up reports on implementation of audit recommendations and Engagement with PAC and Auditees	Internal Follow-up Mechanism	Annually	Audit Follow-up Report	0%	Internal Follow-up Mechanism	5%	10%	15%	20%
GOAL 3									
Improved financial reporting in the public sector	Percentage of publicly accessible Annual Financial Reports by MDAs		MDAs Website	0	5%	10%	20%	30%	50%

¹ SAI PMF Indicator SAI-8 (Dimension 2) showed the OAuGF conducted audits in 4 sectors. The SAI should issue performance audit reports covering at least six of the following sectors/topics: Defence, National economic development, Education, Revenue collection, Environment, Significant public sector reform programs, Health, Public finance and public administration, Infrastructure, Social security and labour market in the next 5 years.

Priority	Key Performance Indicator	Frequency of Measurement	Source	Baseline	Milestones and Targets				
					2024	2025	2026	2027	2028
	Percentage of reduction in Qualified Audit Opinion	Annually	Stand-alone Financial Statements	0	-2%	-5%	-7%	-10%	-15%
DESIRED OUTPUTS									
FA audit of Stand-alone IPSAS based financial statements of MDAs	Percentage of stand-alone financial statements received and audited	Annually	Financial Statements	0	25%	50%	60%	80%	100%
GOAL 4									
OAugF as a model institution	Percentage of positive feedback from Respondents who believe that the SAI is a model institution	Every 2 years	Survey	0	-	30%	60%	-	80%
	Percentage of public participation in OAugF's audit programme.	Every 2 years	OBI ² % of public participation in budget process	0		50%			65%
DESIRED OUTPUTS									
Engagement with CSOs, media and others	Approved Stakeholder Engagement Strategy	Once	Strategy	0	Blueprint/ Strategy				

² The Open Budget Index (OBI), measures access to accurate information about government spending and revenue collection, provides an alternative measure of transparency

Priority	Key Performance Indicator	Frequency of Measurement	Source	Baseline	Milestones and Targets				
					2024	2025	2026	2027	2028
	Number of Engagements with PAC, CSOs, Media, Auditees, and others	Annually	Reports	0	2	2	2	2	2
Accountability Reporting	Preparation of Annual Performance Report	Once	Annual Performance Report	0	1	1	1	1	1

6.2 Strategic Risk Management

The Office of the Auditor-General for the Federation has identified risk factors that may potentially or hinder the implementation of the Strategic Plan and consequently put in place appropriate mitigating measures. A cross-section of the risks identified are as follows:

Table: RISK ANALYSIS

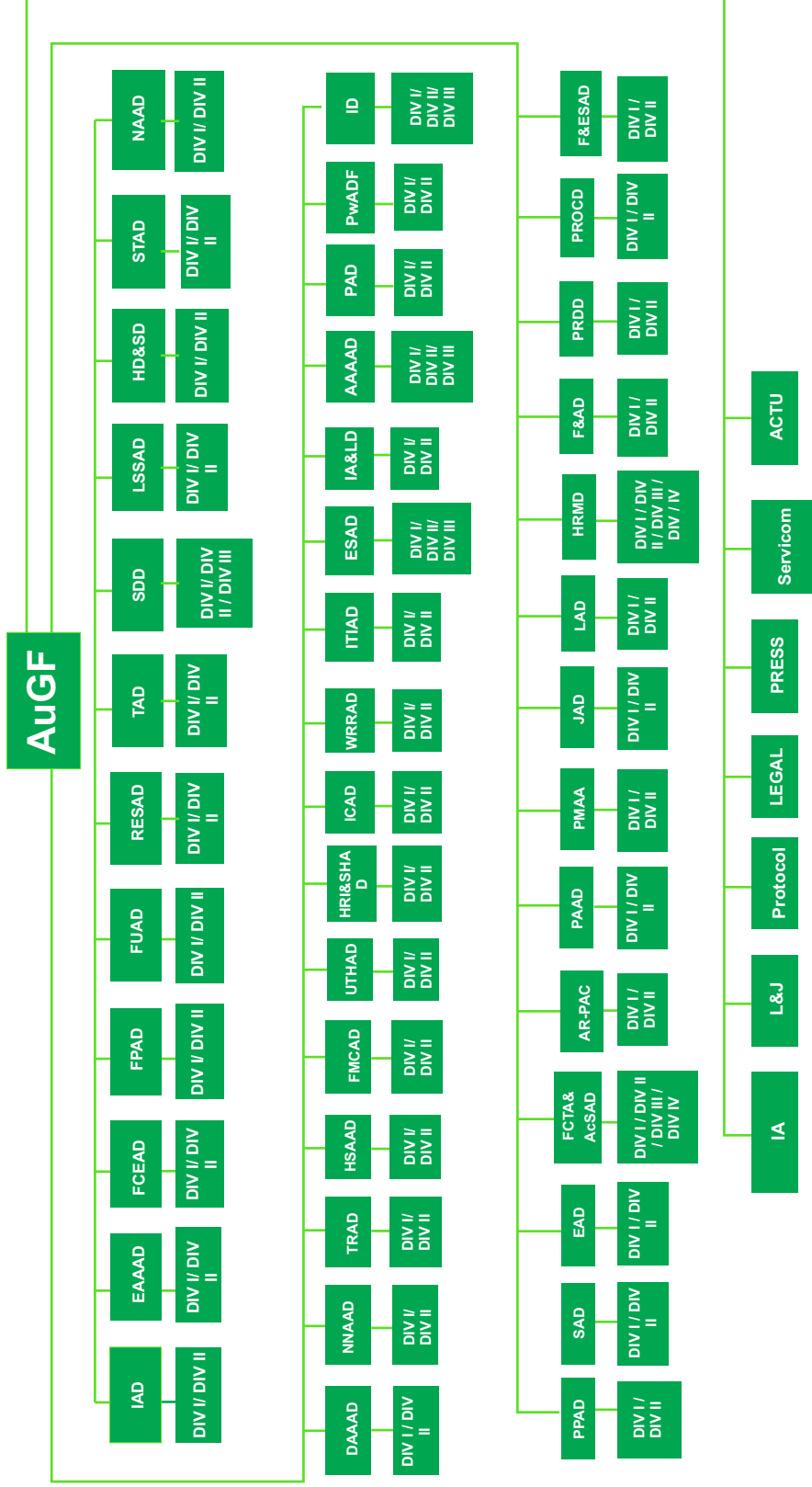
S/N	RISK FACTOR	LIKELIHOOD	IMPACT	MITIGATION
	Non-passage of Audit bill	High	High	<ul style="list-style-type: none"> i. Increase awareness, retreats, workshops, etc. with the legislature. ii. Leverage relationship with the Legislature to enhance passage of the Audit bill.

S/N	RISK FACTOR	LIKELIHOOD	IMPACT	MITIGATION
2	Inadequate funding	High	High	<ul style="list-style-type: none"> i. Seek Constitutional amendment for the OAuGF to be placed on first line charge ii. Seek for improved appropriation iii. Leverage on relationship with the legislature and other relevant authorities to increase statutory funding. iv. Resource mobilisation from International Donors and Development Partners
3	Failure to meet statutory audit timelines	High	High	<ul style="list-style-type: none"> i. Optimisation on the use of Technology and Data Science in audit ii. Audit workload redistribution iii. Ensure adequate and optimal utilisation of resources
4	Limitation in capacity development and inability to manage new audit tools	High	High	<ul style="list-style-type: none"> i. Execution of targeted assistance and capacity development initiatives and use of technical experts ii. Provide regular training
5	Difficulties in retaining experienced staff due to uncompetitive compensation packages	High	High	<ul style="list-style-type: none"> i. Secure sponsorship programmes from donor communities to motivate staff. ii. Leverage on relationship with the National Salaries Income and Wages Commission to improve allowances. iii. Improve the working environment.
6	Resistance to Change	High	High	<ul style="list-style-type: none"> i. Capacity Development ii. Culture and change management programmes
7	Non-implementation of Audit Recommendations	High	High	<ul style="list-style-type: none"> i. Engage with the NASS to submit the AuGF's report at Plenary for implementation of audit recommendation ii. Follow up of NASS resolution on audit recommendations by the OAuGF

S/N	RISK FACTOR	LIKELIHOOD	IMPACT	MITIGATION
8	Changes in Government policies	Medium	High	Enhanced Stakeholders' engagement
9	Limited support from key stakeholders	Medium	High	Stakeholders' engagement and collaboration.
10	Negative reputation	Medium	High	Enhanced Stakeholders' engagement
11	Failure to produce quality audit reports	Medium	High	<ul style="list-style-type: none"> i. Enhance the capacity and capability of Auditors. ii. Enhanced supervision and review of audit and audit reports iii. Increased use of peer review iv. Enhancement of quality control and quality assurance

APPENDICES

APPENDIX I : PROPOSED OAugF ORGANOGRAM



APPENDIX II: VISUAL RESULT FRAMEWORK

IMPACT

To help foster governance that will make a difference in the lives and livelihoods of the Nigerian people

GOALS

Enhanced independence and mandate of OAUFG

Reduced mismanagement of public funds through stronger follow-up of audit recommendations

Improved financial reporting in the public sector

OAUFG as model institution

OUTPUTS

Effective support for constitutional amendment (Independence) through stakeholder engagement

Improved quality of CA findings and recommendations
Increased coverage of PA
Follow-up reports on implementation of audit recommendations and Engagement with PAC and Auditees

FA audit of Stand-alone IPSAS based financial statements of MDAs

Engagement with CSOs, media and others
Accountability Reporting

CAPACITIES

OAUFG Independence Committee

Quality control

Training in ISSAs and report writing

CA: Improve documentation of audit process

Quality assurance

PA: Improve planning and selection of topics

OAUFG follow-up mechanism

Roll-out of N-SEAT

Training of auditors in FA methodology and IPSAS

Training of supervisors and top management in quality control and monitoring

Enhance social media presence

Internal communication (intranet)

Updated Code of Ethics

HR policy

Stakeholder engagement strategy

Operational planning and monitoring

MISSION

To audit the Nation's accounts in the most professional and transparent manner, ensuring value for money in government financial activities for the benefit of Nigerian people

APPENDIX III: FINANCING THE PLAN – Estimates of Key Costs (Not Exhaustive)

Activities	2024	2025	2026	2027	2028	Comments
	₦	₦	₦	₦	₦	
Quality audits and timely rendition of reports						
Training (IPSAS, Audit methodologies etc.)	300,000,000.00	1,320,000,000.00	1,440,000,000.00	1,440,000,000.00	1,560,000,000.00	1 event per person/Quarterly, 1500 staff at N100k per head including other exigencies (2024 is for 2 Qtrs while other years are for 4 qtrs)
Audit Management systems (software, piloting, roll-out, training)	500,000,000.00	650,000,000.00	845,000,000.00	1,098,500,000.00	1,428,050,000.00	3m per team member, 10 audits/year, 4 staff/audit, for pilot audits. Roll out and training and Subscription for software
Publications and Printing	100,000,000.00	120,000,000.00	144,000,000.00	172,800,000.00	207,360,000.00	Yearly printing of Annual Audit reports 100k/per copy for 1000 copies and more over the years of different reports
Organisational Independence						
Passage of the Audit bill (retreats, workshops, awareness raising etc.)	150,000,000.00	315,000,000.00	661,500,000.00	1,389,150,000.00	2,917,215,000.00	1 event/quarter at N150m each with 10% increment and 2 events annually after 2024
Implementation of the new law	1,500,000,000.00	1,725,000,000.00	1,983,750,000.00	2,281,312,500.00	2,623,509,375.00	Job Descriptions, recruitment, facilities, equipment etc. Hardware, software, training/coaching for the new roles etc.

Sustainable Funding							
National Salaries and wages commission and other relevant Authorities	50,000,000.00	55,000,000.00	60,500,000.00	66,550,000.00	73,205,000.00	logistics and other exigencies for retreat and workshops	
Interactions with development partners and other relevant stakeholders	50,000,000.00	55,000,000.00	60,500,000.00	66,550,000.00	73,205,000.00	logistics and other exigencies for retreat and workshops	
Human Resources							
Performance Management systems	500,000,000.00	650,000,000.00	845,000,000.00	1,098,500,000.00	1,428,050,000.00	Software, HR Manual, training and ongoing support-1500 staff	
Funded Professional certification training programme	750,000,000.00	975,000,000.00	1,267,500,000.00	1,647,750,000.00	2,142,075,000.00	1500 staff per year, N500k per staff	
Stakeholders Engagement							
Retreats, seminars, workshops, lunch time sessions etc. with relevant stakeholders	200,000,000.00	440,000,000.00	440,000,000.00	1,098,500,000.00	1,428,050,000.00	logistics, refreshments, and other exigencies (including boarding and travels)	
Total	4,100,000,000.00	6,305,000,000.00	7,747,750,000.00	10,359,612,500.00	13,880,719,375.00		

Office of the Auditor-General for the Federation,
Audit House,
Plot 273 Samuel Ademulegun Street,
Central Business District (CBD)
P.M.B, 128 Garki-Abuja



www.oaugf.gov.ng



info@oaugf.ng



[oaugf](https://www.facebook.com/oaugf)



[oaugf_ng](https://twitter.com/oaugf_ng)