

OFFICE OF THE NATIONAL PUBLIC AUDITOR
FEDERATED STATES OF MICRONESIA

STRATEGIC PLAN

FISCAL YEARS 2008 THROUGH 2010



Haser H. Hainrick
National Public Auditor
July 2, 2007

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Introduction By The National Public Auditor

I am pleased to release the Office of the National Public Auditor Strategic Plan for fiscal years 2008 to 2010. This revised Strategic Plan builds on the Strategic Plan for fiscal years 2004 to 2007 and upon the progress during the last three years in the areas of quality, productivity, and capacity building. In developing this plan, we revised our vision and mission to reflect more accurately our experiences and to guide our decisions. In addition, we developed our strategies and actions for the next three years to accomplishing our goals. Finally, this Strategic Plan provides a basis from which we can select the highest priority issues to audit or investigate and thus improve the operations of the government.

We extend our sincerest appreciation to Dr. Lowell Kuehn from Pacific Northwest Consulting Services for accepting the contract and taking the time to facilitate the process for us. Finally, I thank the staff members of the Office of the National Public Auditor who contributed. It was only through the active involvement of people like you that made this project an outstanding success.



Haser Hainrick
National Public Auditor

July 2, 2007

Vision:

We create a high performing, transparent, and accountable government through the performance of high quality, independent audits and investigations.

Mission:

We conduct audits and investigations to improve government operations, efficiency and accountability for the public's benefit.

Values:

- Independence
- Professionalism
- Public Service
- Honesty

Performance Measures:

- Understandable, timely and useful reports
- Accepted and implemented recommendations
- Improvements in governmental practice and operation
- Fiscal impact

ONPA Critical Success Factors:

Internal Management – *Short-term goal*

- Quality control
- Quality products
- More reports, increased productivity
- Time management system
- Do this plan
- Management and leadership
- Information management system

Staff Development and Creating The Environment – *Short-term goal*

- Training
- Local staff certification, upgrade
- Teamwork

Impact Of ONPA On Government – *Long-term goal*

- Understand/follow our mission, focus
- Expand CID
- Improved networking
- Communications
- Penalties for non-compliance

Autonomy – *Long-term goal*

- Protected budget, sustainable resources
- Independence

Goals, Objectives and High Priority Actions

High Priority Actions are Underlined

Goal 1: Improve productivity, quality and visibility of ONPA products by strengthening internal management of audits and investigations.

Objective 1: Establish Management Information System for recommendations and results of audits and investigations. Include information gathered during follow-up and ideas on how to change recommendations so they will be implemented.

- Action 1: Define MIS requirements
- Action 2: Review by management and staff
- Action 3: Determine how to do follow-up for database
- Action 4: Implement – set up database and enter data
- Action 5: Determine system to update regularly

Objective 2a: Assure Quality Control – Audits

Action 1: Update Audit Manual

Action steps	Start & End Dates	Accountability Link	Resources Required
Add AIPA Manual, modify for inspections and performance audits, add procedures for timeliness and accountability and for audit follow-up for database and story conference approach	7/25 to 9/30	Audit Manager	None

- Action 2: Verify Audit Manual includes check lists of peer review and report requirements and compliance with audit manual
- Action 3: Create *pro forma* performance report and sample of audit work-papers
- Action 4: Review for reasonableness
- Action 5: Review and adopt audit manual for ONPA

Objective 2b: Assure Quality Control – CID

Action 1: Update CID Manual

Action steps	Start & End Dates	Accountability Link	Resources Required
Review CID manual, create checklist if needed	7/4 to 7/31	Acting Chief CID	none
Add procedure for follow-up for database	7/4 to 7/31	Acting Chief CID	none
Review and Adopt for ONPA	7/4 to 7/31	Acting Chief CID	none

Objective 2c: Assure Quality Control – Administration

- Action 1: Add code of ethics
- Action 2: Add yearly requirement that staff certify they understand audit manual or CID manual
- Action 3: Add yearly requirement that staff certify they understand code of ethics
- Action 4: Add yearly requirement that staff provide financial disclosure statement
- Action 5: Review and adopt for ONPA

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Objective 3: Evaluate Audit Selections

Action 1: Evaluate audit selection process

Action steps	Start & End Dates	Accountability Link	Resources Required
Modify by adding elements from mission and performance measures as needed	7/2 to 7/9	Audit Manager	\$0
Collect data on completed audits	7/2 to 7/9	TBD	\$0
PA and AM meet to evaluate last year	7/10	Haser and Ann	\$0
Update data for next year's selection matrix	7/2 to 7/9	Ann + TBD	\$0
Score possible audits	7/11	Audit Manager	\$0
Summarize for staff	7/12	Audit Manager	\$0
Meet and decide	7/23 to 7/24	All staff	\$0
Document process and decisions	8/1	Audit Manager	\$0

Action 2: Before next selection, evaluate on-going and finished audits and methodology to determine if they meet mission and performance measures.

Objective 4: Facilitate an Integrated Accounting System for the National Government (Networking)

Action 1: Negotiate accessibility to department data

- Budget information
- Financial information
- Public Information Office of Congress

Objective 5: Accessibility to Audit Reports and ONPA presence

Action 1: Expand use of radio broadcasting (use translated materials)

Action 2: Newspaper

Action 3: Update and upgrade website

Action 4: Expand public awareness especially in schools (enhanced with brochures regarding the value of ONPA products, translated into local languages).

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Goal 2: Increase staff technical skills; support staff development

Objective 1: Ensure that all staff attain one higher level of accounting, auditing and technical proficiency

Action 1: maintain human resource system and employee goal setting plan (goals, objectives, and training needs) and conduct performance appraisals based on agreed-upon plans.

Objective 2: Ensure staff obtain relevant audit and investigation certification

Action 1: create a training program and committee to support and research professional and education needs (e.g. online certification)

Objective 3: Develop and sustain teamwork to ensure quality product

Action 1: Complete implementation of story conference audit approach

Action steps	Start	End	Accountability Link	Resources Required
Develop policies and procedures on how to conduct proper story conferences. Integrate into work program and milestones plan	6/28	9/30	Audit Manager	\$0

Action 2: Modify story conference approach for investigations

Action steps	Start	End	Accountability Link	Resources Required
Develop policies and procedures how to conduct proper story conferences and integrate into work program and milestones plan and the CID manual	7/4	7/31	Acting Chief CID	\$0

Objective 4: Hire highly qualified audit supervisors

Action 1: Advertise position

Action steps	Start	End	Accountability Link	Resources Required
Post vacancy announcements in appropriate internet websites	7/10	until position is filled	Public Auditor	\$0
Solicit assistance from known contacts at various outside agencies	7/10	until position is filled	Public Auditor	\$0

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Goal 3: Strengthen ONPA independence and secure funding -- Long-term

Objective 1: Review Public Auditor Act and suggest revisions as needed, e.g. standards being used, term of Public Auditor, include authority to conduct financial investigations.

Objective 2: Research how funding is handled and implement model for sustainable funding.

Objective 3: Develop and nurture sustainable relationships (government, academic, and other stakeholders) with a view to improve government.

Action 1: Create a committee

Action steps	Start	End	Accountability Link	Resources Required
Create a working committee to address objectives 1, 2, and 3	7/10	and on-going until year 2010	Public Auditor	\$0

Action 2: Perform research

Action steps	Start	End	Accountability Link	Resources Required
Perform necessary research	7/10	and on-going until year 2010	Public Auditor	\$0

Staff Affirmation:

I have reviewed in detail the seven (7) pages of this Strategic Plan.
By signing below, I affirm that I understand and fully commit to
mission and vision contained in the Plan and will work diligently to
help the Office achieve its goals and objectives.

Aisi Mori		Ann Walker	
Christina Elnei		Donald Yamada	
Eric Elias		Erwihne David	
Fletcher Poll		Gillian Doone	
Haser Hainrick		Ivan Jimbo Alafanso	
Julie Weital		Keller Phillip	
Kelly Samuel		Manuel San Jose, Jr.	
Michael Henry	 7/12/07	Moses Russel	
Nakama Sana		Sophia Pretrick	
William Billimon	_____	Yolanda Leben	