



**OFFICE OF THE AUDITOR GENERAL  
NEW BRUNSWICK  
STRATEGIC PLAN**

**2009-2013**

**December 2008**



## TABLE OF CONTENTS

	<b>PAGE</b>
<b>1.0 THE STRATEGY.....</b>	<b>1</b>
1.1 MISSION .....	1
1.2 VALUES .....	1
1.3 LOGIC MODEL .....	1
1.4 GOALS AND STRATEGIES.....	3
1.4.1 Goal #1 .....	3
1.4.2 Goal #2 .....	3
1.4.3 Goal #3 .....	4
1.4.4 Goal #4 .....	4
1.5 MEASURING OUR PERFORMANCE.....	4
<b>2.0 ANNUAL WORK PLAN .....</b>	<b>5</b>
<b>3.0 STRATEGIC PLAN REVISIONS .....</b>	<b>5</b>
<b>4.0 MEASUREMENT FRAMEWORK.....</b>	<b>6</b>



## 1.0 THE STRATEGY

### 1.1 Mission

***We promote accountability by providing objective information to the people of New Brunswick through the Legislative Assembly***

### 1.2 Values

***Accountability, credibility and objectivity in our work.***

***Open communication with ourselves and our stakeholders while maintaining confidentiality. Respect for our client, our auditees and each other.***

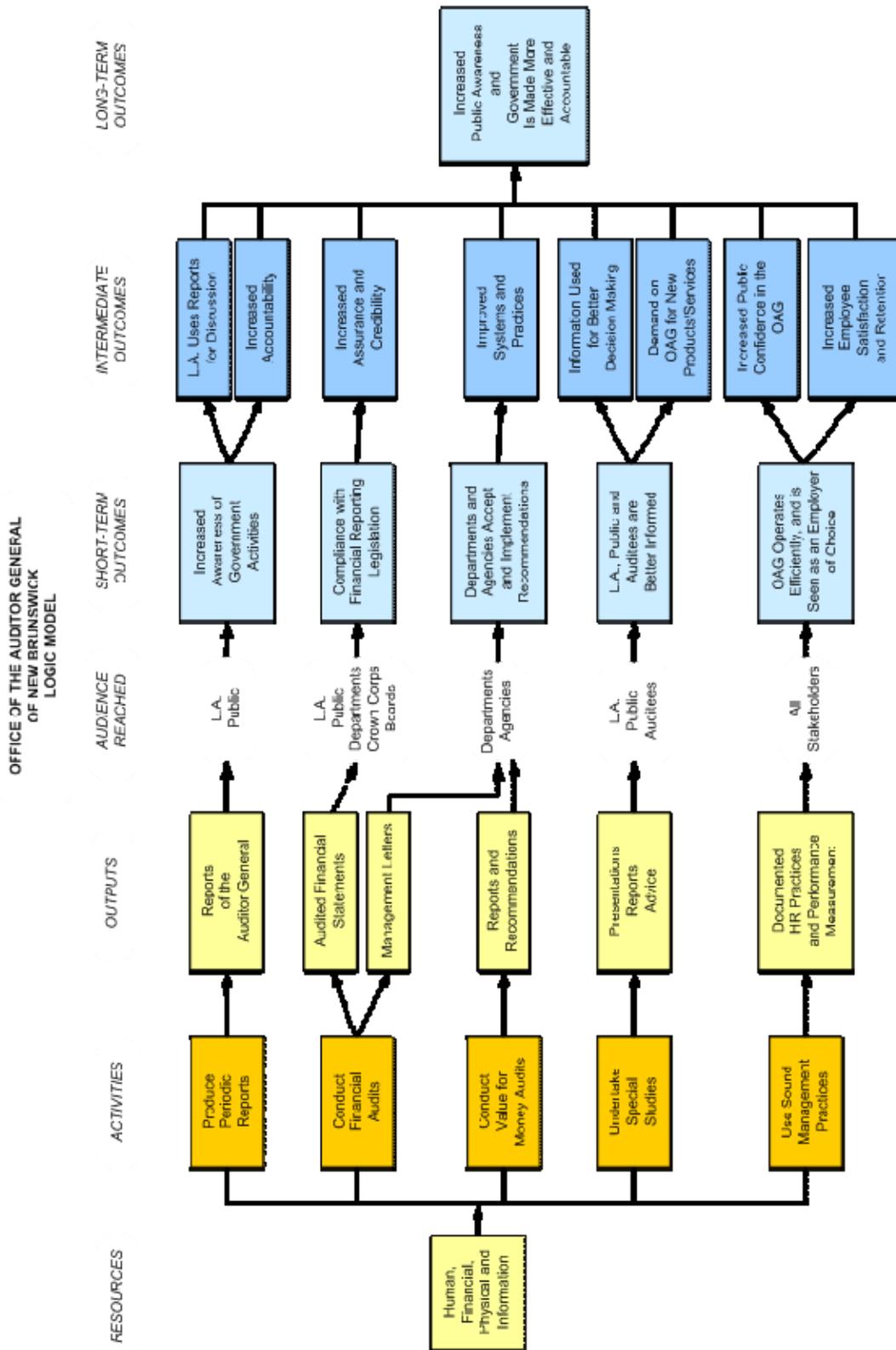
***An enjoyable workplace that fosters a learning culture, continuing professional development and an honest work ethic.***

***Skilled, efficient and effective staff working in an environment that encourages personal responsibility for their work and for their careers.***

***A commitment to independence that merits the trust of the public and our colleagues.***

### 1.3 Logic Model

Our logic model visually describes what we as an organization do and what we hope to achieve. It identifies the activities we undertake, the sequence of outputs and outcomes that are expected to flow from these activities, and provides the basis for the measurement of our performance.



**LEGEND**  
 OAG – Office of the Auditor General  
 L.A. – Legislative Assembly



## 1.4 Goals and Strategies

Our fundamental purpose is to increase awareness of the use of public resources and to ensure government is made more effective and accountable. To accomplish this purpose we have established the following four main goals:

### 1.4.1 Goal #1

***The Legislative Assembly and the public are aware of and value all the work that we do, and have confidence in our ability to provide timely, objective and credible information.***

#### Strategies

- We will conduct audits and carry out studies in areas that are significant to the Legislative Assembly and the public.
- We will only make recommendations that we believe can and should be implemented.
- We will prepare reports that are clear and comprehensive, and are available in a timely fashion.
- We will report both positive and negative findings.
- We will report if we decide not to pursue an audit, and will explain the reasons why.
- We will maximize opportunities to educate and inform the Legislative Assembly and the public, as well as those we audit, as to how and why we do the work we do.

### 1.4.2 Goal #2

***Departments and agencies accept and implement our recommendations.***

#### Strategies

- We will plan and conduct our audits with professionalism.
- We will work closely with the departments and agencies we audit.
- We will strive to listen to and understand the point of view of our auditees
- Where it is appropriate, we will include the auditee's point of view in our Report to the Legislative Assembly.



### 1.4.3 Goal #3

***In carrying out our work we will use sound management practices.***

#### Strategies

- We will have documented strategies and policies in all relevant areas.
- We will maintain and follow a Quality Assurance Manual to monitor compliance with our established policies and practices.
- We will stay informed about what constitutes sound management practices.
- We will have a documented annual work plan.
- We will measure and report on the achievement of our goals and objectives.

### 1.4.4 Goal #4

***We will provide an attractive work environment that allows opportunities for professional growth.***

#### Strategies

- We will provide time and funding to allow staff to participate in ongoing professional development.
- We will provide staff with a mix of audit work that will allow them, whenever possible, to work in their personal areas of interest.
- We will seek employee input into job assignments.
- We will survey staff every two to three years, and react promptly to the results of these satisfaction surveys.
- We will be flexible in allowing employees to maintain a suitable work/life balance.

## 1.5 Measuring Our Performance

When we audit departments and agencies, we often consider information related to three main areas: economy, efficiency and effectiveness. We believe it important to hold our office accountable to the same standards. Thus, our performance measurement system considers these three areas. Much of the information we collect concerning economy and efficiency is generally internal information we use to monitor our financial performance (staying within budget) and to improve our internal processes. As part of our accountability reporting to the



Legislative Assembly we have decided to publicly report on the cost of our audits (economy), and the percentage of time our office spends on audit work (efficiency).

The measurement framework presented in section 4.0 addresses effectiveness and answers the question: “are we achieving our goals?” This framework speaks to the goals we have established, and follows the logic model because it is based upon the outcomes we are trying to achieve for our stakeholders.

We have further developed the indicators into a balanced set of measures and each year we will report on these as evidence of our progress towards achieving our mission.

## **2.0 ANNUAL WORK PLAN**

The OAG will prepare an annual work plan, which will be structured similarly to the Strategic Plan. The work plan provides a greater level of planning, operational and financial detail, including those specific performance targets for the year, upon which most of the monitoring and review is based.

## **3.0 STRATEGIC PLAN REVISIONS**

The OAG will review this Strategic Plan on an annual basis. The Strategic Plan will be updated at least every five years.



## 4.0 MEASUREMENT FRAMEWORK

Goals	Activities	Outcomes		Measuring our Performance (Indicators)
		Short Term	Intermediate	
The Legislative Assembly and the public are aware of and value all the work that we do, and have confidence in our ability to provide timely objective and credible information.	Produce periodic reports	Increased public awareness of government activities	L.A. uses them for discussion  Increased accountability	- MLA perception, as determined by survey
	Conduct financial audits	Compliance with financial reporting legislation	Increased assurance and credibility	- audits are carried out within budget and auditee time deadlines are met - MLA perception, as determined by survey - auditee perception, as determined by survey
	Undertake special studies	Legislative Assembly, public and auditees are better informed	Information used for better decision making  Demand on our office for new products/services	- MLA perception, as determined by survey - auditee perception, as determined by survey
Departments and agencies accept and implement our recommendations.	Conduct financial and VFM audits	Departments and agencies accept and implement recommendations	Improved systems and practices	- # of recommendations accepted - # of recommendations implemented
In carrying out our work we will use sound management practices.	Document and follow good HR practices	The Office operates at a high level of efficiency, and all employees feel they are treated fairly and consistently	Increased public confidence in the OAG	- MLA, auditee and employee perception, as determined by survey. - Accountability reporting - Cost of Audits (economy) - Percentage of time spent on audit work (efficiency)



<p>We will provide an attractive work environment that allows opportunities for professional growth.</p>	<p>Provide staff with a mix of challenging work that allows them to work in their areas of personal interest, and give priority in time and funding to opportunities for professional development</p>	<p>OAG is seen as an employer of choice</p>	<p>Increased employee satisfaction and retention</p>	<p>- employee perception, as determined by survey.</p>
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