



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

2003-2008

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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 and an honest work ethic.

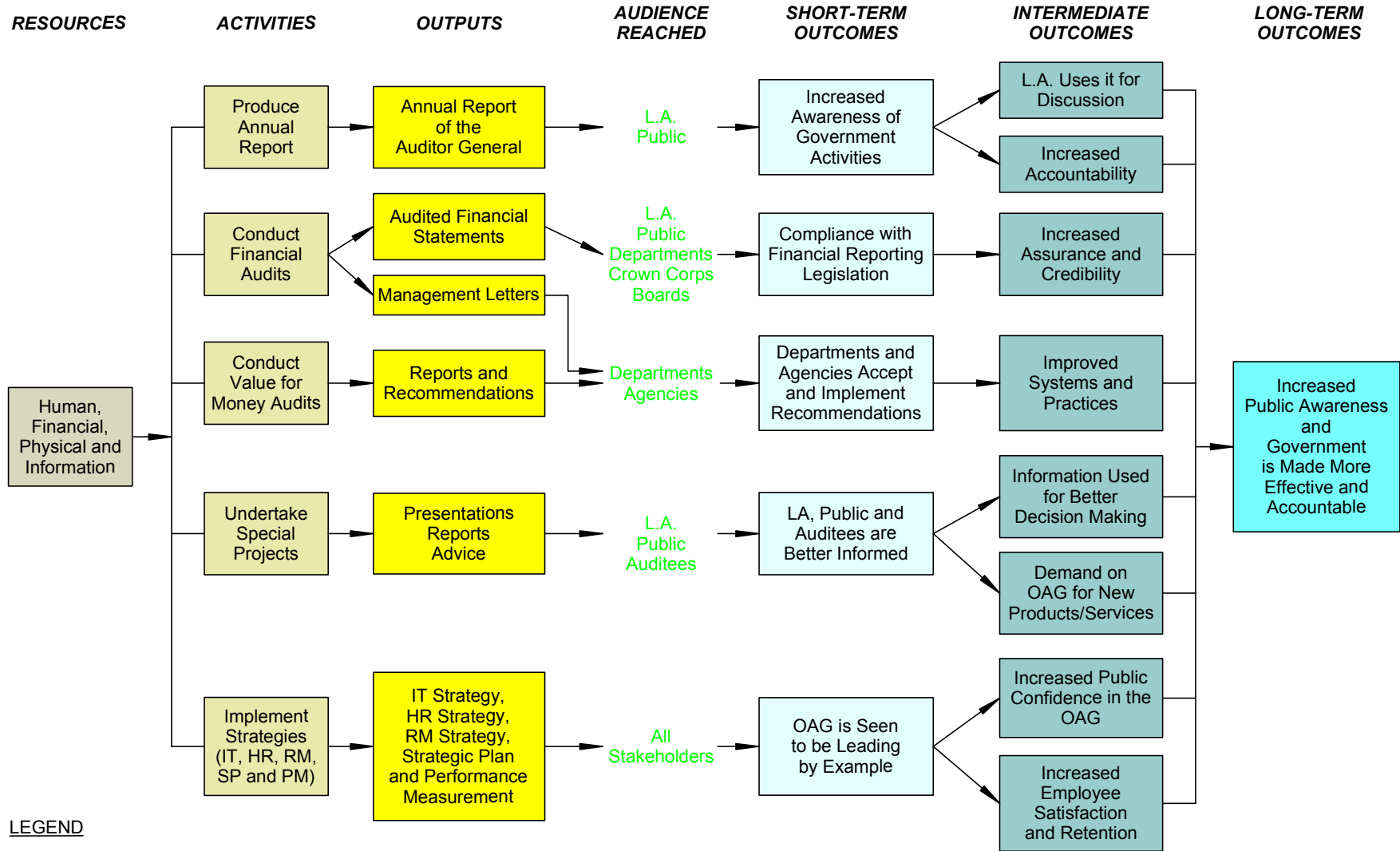
Skilled, efficient and effective staff.

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.

OFFICE OF THE AUDITOR GENERAL OF NEW BRUNSWICK LOGIC MODEL



LEGEND

IT - Information Technology	PM - Performance Measurement	L.A. - Legislative Assembly
HR - Human Resources	RM - Risk Management	
SP - Strategic Plan	OAG - Office of the Auditor General	



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 three 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.

Strategy

We will conduct audits in areas that are significant to the Legislative Assembly and the public. We will prepare reports that are clear and concise, and are available in a timely fashion. We will also 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.

Strategy

We will work closely with the various departments and agencies we audit. We will always strive to listen to and understand the points of view of our auditees and where appropriate reflect these in our findings. We will plan and conduct our audits with professionalism.

1.4.3 Goal #3

Our stakeholders – the Legislative Assembly, the public, auditees and our employees - view us as leading by example.

Strategy

We will prepare and implement information technology, human resource, risk management and performance measurement strategies. We will say what we will do, we will do what we say, and we will measure and report on the achievement of our goals and objectives.



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 (doing more with less). 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 will further develop 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. As baseline data becomes available, we will develop and report on specific targets that will measure our progress towards our goals.

2.0 ANNUAL BUSINESS PLAN

The OAG will prepare an annual business plan, which will be structured similarly to the Strategic Plan. The business 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.

During the strategic planning process the OAG identified twelve objectives to support the three goals. The annual business plan will set priorities for each of these objectives. The annual business plan will also address the detailed actions suggested by staff during the strategic planning process.

3.0 STRATEGIC PLAN REVISIONS

The OAG will review this Strategic Plan on an annual basis. The Strategic Plan will be completely 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 annual report	Increased Public Awareness of Government Activities	L.A. uses it for discussion Increased accountability	<ul style="list-style-type: none"> - # of web hits - # of times our work is mentioned in Hansard - # of times mentioned in public accounts committee meetings - # of times mentioned in Crown corporation committee meetings - MLA perception, as determined by survey
	Conduct financial audits	Compliance with Financial Reporting Legislation	Increased assurance and credibility	<ul style="list-style-type: none"> - all 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 projects	Legislative Assembly, Public and Auditees are better informed	Information used for better decision making Demand on our office for new products/services	<ul style="list-style-type: none"> - 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	<ul style="list-style-type: none"> - # of recommendations accepted - # of recommendations implemented
Our stakeholders – the Legislative Assembly, the public, auditees and our employees - view us as leading by example.	Implement Strategies (Information Technology, Human Resource, Risk Management, and Performance Measurement)	OAG is Seen to be Leading by Example	Increased public confidence in the OAG Increased employee satisfaction and retention	<ul style="list-style-type: none"> - MLA, auditee and employee perception, as determined by survey - Accountability reporting <ul style="list-style-type: none"> - Cost of Audits (economy) - Percentage of time spent on audit work (efficiency)