3.1 Strategic Plan

Strategic planning is the process by which an organization envisions its future and develops the necessary procedures to achieve that future. It identifies strengths, weaknesses, and opportunities in order for an organization to identify future directions, goals and expected outcomes. Strategic planning is also required to develop an entity's mission, values and lines of business. It ensures effective utilization of an entity's human and financial resources at an operational level to achieve its objectives.

The Office developed its first Strategic Plan in 1994 and continues to revise this Plan on a regular basis to reflect changes in our work environment. The latest revision, April 2004, is designed to take us through to the end of fiscal 2008. The process has resulted in the identification of an Office mission statement along with related values and lines of business.

Mission Statement

The Office of the Auditor General serves the House of Assembly by providing independent examinations of Government and its entities.

As legislative auditors, we audit financial statements and other accountability documents, evaluate management practices and control systems, and determine compliance with legislative and other authorities.

Our purpose is to promote accountability and encourage positive change in the stewardship, management and use of public resources.

Values

We believe in independence for our Office, integrity in our conduct and quality in our work. Therefore, we will:

Maintain our independence and avoid the perception of bias;

Ensure credibility and relevance of our work;

Strive for excellence in our work and seek continuous improvement in our use of technology, methodology and training;

Treat all external parties with courtesy and respect; and

Conduct ourselves according to the highest professional standards.

We believe everyone should be treated with fairness and respect. Therefore, in our Office, all employees:

Are recognized and valued for contributions;

Communicate openly and work together as a team;

Receive necessary opportunities for professional and personal growth; and

Are accountable for quality performance and encouraged to improve processes.

Lines of Business

Analysis of our mandate, mission and values, review of environmental trends and our vision of the future all support the allocation of resources to the following lines of business:

- Financial Statement Audits
- Legislative Audits
- Monitoring Crown Agency Reports
- Special Assignments
- Report Publishing

These lines of business and related challenges, strategies and objectives form the major segment of our Strategic Plan.

In addition to the Office's Strategic Plan, we also developed an Information Technology Strategy. The IT Strategy focused on the use of information technology to improve business processes, specifically in the areas of audit services and the annual report process. The Plan also provides a focus for our information technology requirements such as hardware, software applications, and required training.

3.2 Annual Operational Plan

In order to operationalize our Strategic Plan, in December of each year our Executive and Management Group develop an annual Operational Plan for the period 1 January to 31 December of the following year. This Plan includes a listing of all financial statement audits, legislative audit projects

and any other audit work planned for the year. For each audit, the Plan details the assignment of managers and estimates the time and resources required.

In developing our Operational Plan we first estimate the total number of hours available to the Office by applying the annual standard of 1,820 hours for each of our staff. We then provide for such areas as annual leave and other types of leave along with professional development to arrive at the number of hours available for our various audit work. The available hours are assigned to our five lines of business. These are: financial statement audits; legislative audits; monitoring Crown agency reports; special assignments; and report publishing. Each member of our audit staff is accountable to a Manager for completion of their audit assignments and is required to submit a weekly time report which records the number of hours spent in the previous week on the various assignments. In addition, each Manager is in turn required to report to the Executive Committee on the progress made in completing the assigned work.

Planning Our Work