



CARIBBEAN ORGANISATION OF SUPREME AUDIT INSTITUTIONS

CAROSAI

STRATEGIC PLAN

2017 - 2021

CARIBBEAN ORGANISATION OF
SUPREME AUDIT INSTITUTIONS
CAROSAI
STRATEGIC PLAN
2017 – 2021

CONTENTS

Message from the Chairperson	3
Message from the Secretary General	4
Overview of CAROSAI’s Strategic Plan 2017 -2022	5
Mandate	5
Roles and Responsibility	5
Governance structure	5
The Secretariat	5
Vision, Mission and Core Value Statements	6
Vision	6
Mission	6
Core Values	6
Strategic Priority Areas	7
Strategic Priority 1: High Quality Audits creating Regional Impact	8
Strategic Priority 2: Strategic Performance Measurement and Reporting for Effectiveness	10
Strategic Priority 3: Effective Stakeholder Engagement to Maintain Relevance	12
CAROSAI Capacity Development Plan	14
Performance Measurement Framework	15
Monitoring and Evaluation Plan	16
Appendices	18
Implementation Schedule	18
Environmental Analysis	22

MESSAGE FROM THE CHAIRPERSON



In June 2016, at the Tenth CAROSAI Congress held in Paramaribo, Suriname, a new Executive Council was installed for a period of three years. As Chair of the Caribbean Organization of Supreme Audit Institutions (CAROSAI) it is an honor and privilege to develop and execute the Strategic Plan for the period 2017 – 2021 together with all the members of the Caribbean Region.

CAROSAI is at a crossroad, and it is very important that we focus on the whole Caribbean "SAI family" with the aim of leaving no SAI behind. Hence, our vision statement:

"Strong CAROSAI for Stronger SAIs in the Caribbean".

Building a stronger Region is dependent on the engagement and joint efforts of all members within CAROSAI. It will be a challenge for us to focus on various daily SAI responsibilities and also be committed to CAROSAI business.

Our aim by 2021 is, to have all 23 members make significant progress in the three priority areas of this Strategic Plan, namely:

1. Support for Strategic Management, Performance Management and Reporting;
2. SAI Stakeholder Engagement;
3. Supporting SAIs in implementing ISSAIs.

Building stronger SAIs, will enable us to sustain our contribution in improving the lives of our citizens at the national as well as the regional level.

It is reassuring to acknowledge that the formulation of the strategic direction of CAROSAI for 2017 -2021 was a collective regional and international effort. In this regard, sincere gratitude is expressed to the INTOSAI Development Initiative (IDI) team and the staff of SAI Jamaica for their support in enabling the production of this strategic plan. Additionally, CAROSAI acknowledges the contributions of the various SAIs in the region, for sharing their information and feedback. Also a special thanks goes out to both the outgoing Chair (Trinidad and Tobago) and the former Secretary General (St. Lucia) for all the work they have done for CAROSAI.

-I am convinced that with God's love, our passion and the continued assistance from our partners, CAROSAI will achieve the objectives as set out in this Strategic Plan 2017- 2021.

I look forward to a very fruitful and peaceful working atmosphere with my fellow members.

"Coming together is a beginning. Keeping together is progress. Working together is Success; Henry Ford"

Mrs. Charmain O'Tilde Felter

President of the Supreme Audit Institution of Suriname

MESSAGE FROM THE SECRETARY GENERAL



It is with great pleasure that I undersign this strategic plan as Secretary General. This strategic plan is a reflection of the spirit of the Caribbean people to achieve despite obstacles and hurdles. All CAROSAI members should feel a sense of pride of what has been achieved thus far from our concerted efforts to develop a strategic plan that addresses our diverse needs whilst practically recognising our constraints. This strategic plan is our ladder. Though we are only at the lower rung of the ladder; what is important is that we keep climbing. The strategic plan represents our commitment as individual SAIs to improving the lives of citizens both at the national and regional level and our appreciation that to help others we have to be institutionally strong to lead by example. On the other hand, the strategic

business plan also sets out the contract between CAROSAI's Secretariat and its 23 members to contribute and facilitate the development of SAIs in the Caribbean by coordinating and facilitating fit for purpose initiatives.

To this end the strategic plan underpinned by three priority areas will drive the institutional and capacity building goals of the Secretariat and SAIs. The plan aims to outline the intended outcome at the SAI and CAROSAI level, accepting that though there is a symbiotic relationship between CAROSAI and its members there are limitations to the influence that CAROSAI can have at the SAI level. The successful roll out of our strategic plan is predicated on the Secretariat as a committed implementing unit and a supportive membership with equal commitment to the work of CAROSAI. Mindful of the regional impact we aim for, our efforts must be accompanied with collaboration with our key-stakeholders. Our third priority area focuses on this underscoring the essential relationship with donor partners, with the aim of contributing to improved public financial management and governance arrangements and monitoring Strategic Development Goals (SDGs).

Finally, the spirit of determination which began in Suriname under the guide of our new chairman heralds a new chapter in the work of CAROSAI. Recognising and accepting our constraints we decided to forge ahead. This new chapter, strategic plan, highlights our resilience and determination to get up, stand and succeed. I look forward to working with all members and stakeholders in the execution of my duties as Secretary General.

Mrs. Pamela Monroe Ellis
Auditor General of Jamaica

OVERVIEW OF CAROSAI'S STRATEGIC PLAN 2017 -2022

The Strategic Business Plan (SBP) has been divided into three sections. The first deals with the current structure of CAROSAI, its vision, mission and core functions; the second with its identified strategic priorities and lastly its performance measurement framework, which details the implementation, monitoring and evaluation schedule for the plan.

MANDATE

The objectives of CAROSAI as defined by its Charter:

- Increase the exchange of knowledge and experiences between member SAIs;
- Expansion of training and continuing education possibilities between SAIs;
- Increase the importance of the internal audit function in public sector;
- Render technical assistance and support to the member SAIs;
- Strengthen cooperation between member SAIs

ROLES AND RESPONSIBILITY

GOVERNANCE STRUCTURE

CAROSAI is comprised of twenty-three (23) Supreme Audit Institutions (SAIs) and is managed by an Executive Council (EC) which is chaired by the President of the Supreme Audit Institution of Suriname, Mrs. 'Charmain Felter. The Secretariat, which is primarily tasked with monitoring the implementation of this SBP, is managed by the Auditor General of Jamaica, Mrs. Pamela Monroe Ellis, who has been appointed Secretary General. The EC has a total of six members who are all duly elected every three years at the Council Meeting.

THE SECRETARIAT

The Secretariat is tasked with executing the decisions and tasks of the Congress and the Executive Council of CAROSAI. It is also responsible for coordinating and facilitating the development and implementation of projects; and to moreover provide quarterly and annual reports detailing the performance of CAROSAI in meeting its stated targets and milestones.

VISION, MISSION AND CORE VALUE STATEMENTS

VISION

Strong CAROSAI for Stronger SAIs in the Caribbean

CAROSAI after carefully reviewing its mandate and the results of its SWOT analysis sought to define its vision keeping in mind what it ultimately hopes to achieve. In the last five years, CAROSAI, has not made the achievements it had intended. The reoccurring theme throughout its planning sessions was centred on reenergizing and increasing the professionalism of the SAIs within the region. It was also determined that without strong SAIs, CAROSAI would not be in a position to provide the umbrella support as mandated. As such the new vision statement seeks to see CAROSAI strengthening itself to allow for CAROSAI to support the strengthening of SAIs.

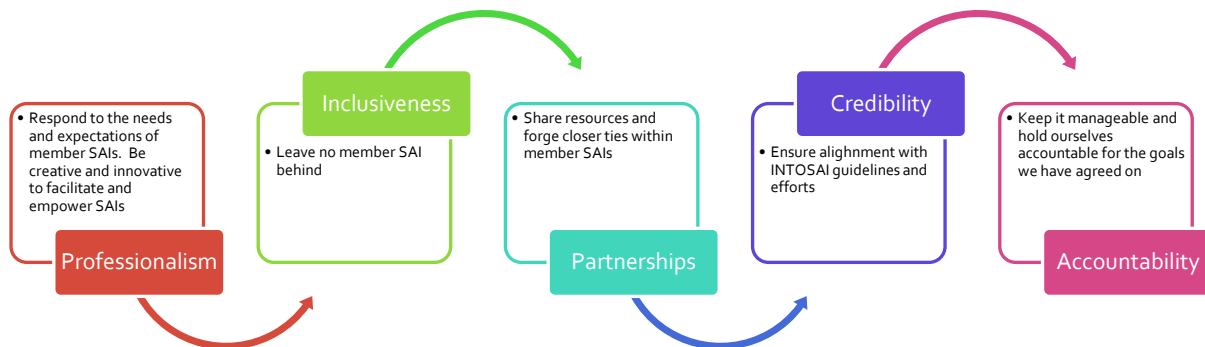
MISSION

CAROSAI contributes to its members becoming professional SAIs by supporting and promoting the strategic management, performance measurement and reporting in SAIs; implementation of ISSAI's for high quality audits and enhanced SAI-Stakeholder engagement for greater audit impact.

The mission was adjusted as we sought to define who we are, how we do what we do and why we do what we do. CAROSAI's new mission reinforces its commitment to its priority activities – the implementation of International Standards of Supreme Audit Institutions (ISSAI's); the enhancement of stakeholder engagement and the development and implementation of strategic management, performance measurement and reporting; for the next five years. This will therefore provide a foundation for allowing an effective performance evaluation at the end of the plan.

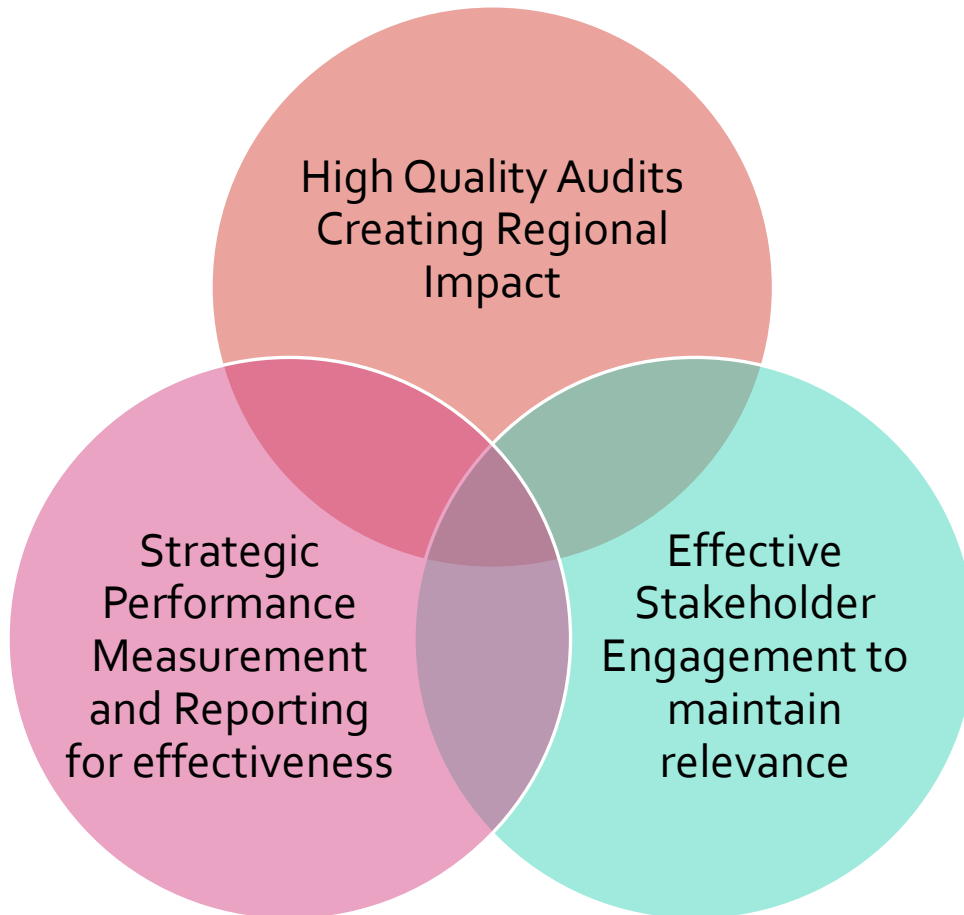
CORE VALUES

Core Values are intended to support the achievement of an organizations vision and mission as they serve as the guiding principles that dictate behaviour and actions. CAROSAI has selected five core values:



STRATEGIC PRIORITY AREAS

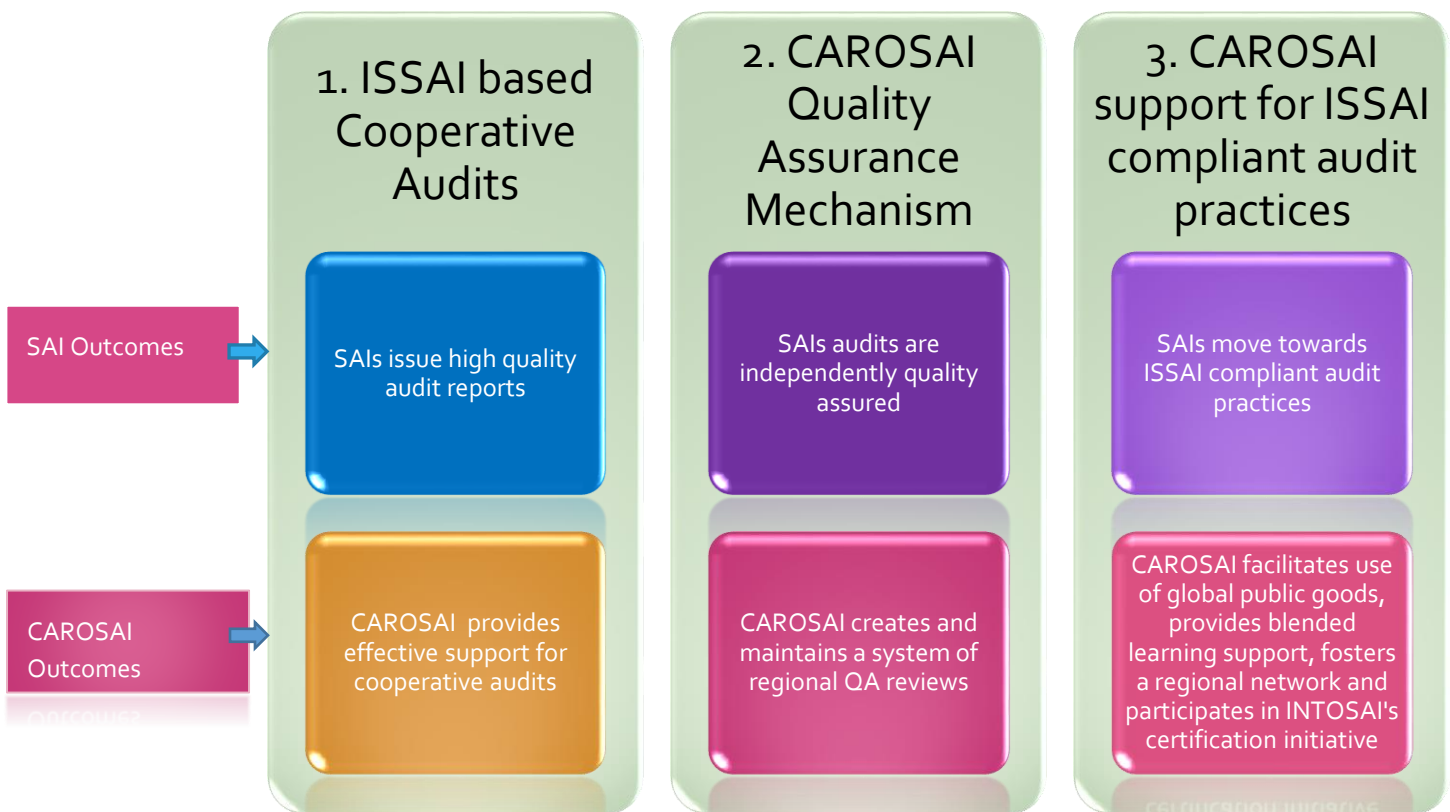
To achieve its key outcome “professional SAs delivering value and benefits by contributing to Sustainable Development Goals (SDGs) and demonstrating relevance to the region,” CAROSAI has identified three priority areas of focus:



Each defined outcome supports greater accountability and increasing adherence to corporate governance.

STRATEGIC PRIORITY 1: HIGH QUALITY AUDITS CREATING REGIONAL IMPACT

The core business of an SAI is to deliver value and benefits for its citizens by conducting high quality audits in areas of national and regional relevance, that contribute to accountability, transparency and integrity of those charged with governance. With the adoption of International Standards of Supreme Audit Institutions (ISSAI's) at the 2010 INCOSAI, INTOSAI has defined standards and criteria for audit quality. During this strategic plan period CAROSAI plans to support its member SAIs in conducting high quality audits as per ISSAIs. It is also CAROSAI's endeavour that such audit work will raise the profile of SAIs at the regional level and advocate the cause of SAIs by creating regional impact. It is important that SAIs not only conduct audits as per standards but that they focus on key areas of relevance in their nations and at the regional level. The CAROSAI strategy for achieving this strategic priority will be based on achieving CAROSAI outcomes – which the CAROSAI is responsible for and SAI Outcomes – which the supported member SAIs are responsible for. These will be the outcomes that CAROSAI will contribute to through the support that it provides. CAROSAI envisages the following outcomes under this strategic priority



1. **ISSAI based Cooperative Audits** - CAROSAI plans to support cooperative audits in all three audit streams – financial audits, compliance audits and performance audits. In case of performance and compliance audits the audit topics will be chosen by the participating SAIs based on relevance. CAROSAI will endeavour to link topics not only at the national and regional level but also at the global level. CAROSAI will seek alignment with INTOSAI. For example, Auditing Sustainable Development Goals, Agenda 2030 and the preparedness of small island nations to implement the agenda in their countries could be a topic of national, regional and global significance. The cooperative audits facilitated by CAROSAI will be based on the guidance provided by INTOSAI and the cooperative audit support model of the IDI. The support provided would include blended learning

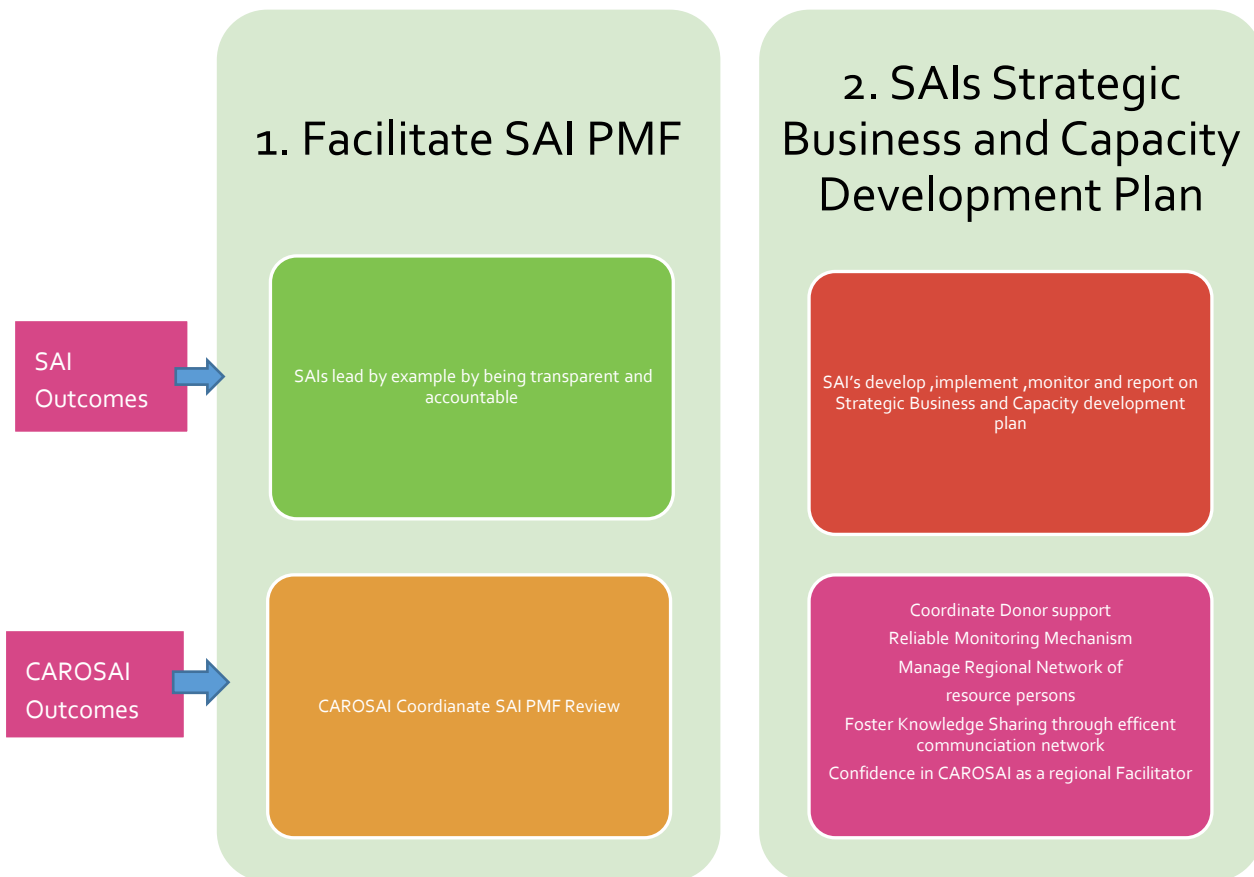
inputs for SAI teams on both the audit topic and the audit methodology. Mentoring and guidance for audit planning, conducting an audit and reporting on the audit as per ISSAIs. CAROSAI will also organize an independent quality assurance review of the audits conducted under the programme. Participating SAIs will be required to issue the results of such audits in accordance with their national legislations. CAROSAI as a region will also publish a regional audit report on such audits and distribute this report widely to all stakeholders. To begin with CAROSAI will conduct cooperative audit programmes in cooperation with the IDI. In the second round CAROSAI will endeavour to conduct such programmes on its own.

2. **CAROSAI Quality Assurance Mechanism (QA)**– Any successful implementation of standards requires a robust quality assurance mechanism to provide independent assurance as to whether the audits conducted meet quality requirements, in this case ISSAIs. While some member SAIs in CAROSAI have the resources to set up in-house QA mechanisms, most SAIs in CAROSAI have limited resources that may not make it possible for them to set up such mechanisms at the SAI level. CAROSAI plans to set up a regional mechanism of conducting quality assurance reviews. Such a mechanism will provide an opportunity to leverage resources available within the region to address critical need of member SAIs. Using available global public goods, cooperating with partners to build a pool of quality assurance reviewers at the regional level, using certified ISSAI facilitators, agreeing on a regional mechanism with member SAIs may be some of the strategies used by CAROSAI in the implementation of this component.
3. **CAROSAI support for ISSAI compliant audit practice** – Besides supporting cooperative audits and setting up a regional QA mechanism, SAIs in CAROSAI will also require support in enhancing professional staff capacity and organizational systems capacity for implementing ISSAIs. CAROSAI will partner with other INTOSAI bodies to adapt available guidance and tools on ISSAI implementation to suit its members' needs. Based on needs CAROSAI would also consider providing blended learning support by using face to face and online interventions. CAROSAI currently has a pool of PSC-IDI certified ISSAI facilitators for financial, performance and compliance audit. CAROSAI plans to build on this pool to foster a network of regional resource persons to support ISSAI implementation efforts of member SAIs. As an INTOSAI region, CAROSAI will also align its efforts in this regard with INTOSAI efforts and participate actively in INTOSAI's current discussions on auditor certification.

STRATEGIC PRIORITY 2: STRATEGIC PERFORMANCE MEASUREMENT AND REPORTING FOR EFFECTIVENESS

The SAI Performance Measurement Framework (SAI PMF) is an international framework for self, peer, or external assessment of a SAI's performance against the ISSAIs and other established international good practices, thereby enabling the SAI to confidently engage internally and externally regarding its future. It has been developed under the auspices of the INTOSAI Working Group on the Value and Benefits of SAIs (WGVBS), with valuable support from the INTOSAI-Donor Cooperation. It is expected to be endorsed as an INTOSAI framework at INCOSAI in December 2016. It is critical for SAIs to implement self-evaluating mechanisms to ensure that its practices epitomize leading by example and that the SAIs delivery of service conforms with ISAAIs and are relevant to the needs of the citizens. CAROSAI members have identified SAI PMF as important priority area for immediate action.

Though some members of CAROSAI have benefitted from SAI PMF review through the assistance of International Donor Partners, more intervention is needed to have Caribbean-wide impact on the growth and institutional capacity of SAIs and by extension strengthen the robustness of governance arrangements and public financial management at both the national and regional level. CAROSAI aims to facilitate SAI PMF assessments for all its members and use this information to inform capacity building initiatives geared towards institutional strengthening and professionalization of SAIs in Caribbean region.



1. **Facilitate SAI PMF** – CAROSAI intends to promote and coordinate the completion of a SAI PMF for each of its members allowing for the following results at the SAI level:

- The identification of the SAI strengths and weaknesses
- The strengthening of internal performance management and accountability
- Allowing for external (Annual) reporting to stakeholders
- The demonstration of progress in performance
- To demonstrate the value and benefits of the SAI to its citizens
- To support ISSAI implementation/improve audit standards and quality
- To allow for greater opportunities of external support for capacity development initiatives

To achieve this CAROSAI intends to, establish a pool of resource persons who will be identified from participants in the structured training programmes. The pool of resource persons will be utilised to undertake SAI PMF review in the region. This approach, again is dependent on the cooperation of SAIs to facilitate SAI PMF in an environment of limited resource. Additional support mechanisms to be utilized are: adopting existing guidance documents and tools, coordination of donor support, and the development and customization of blended learning materials and programs.

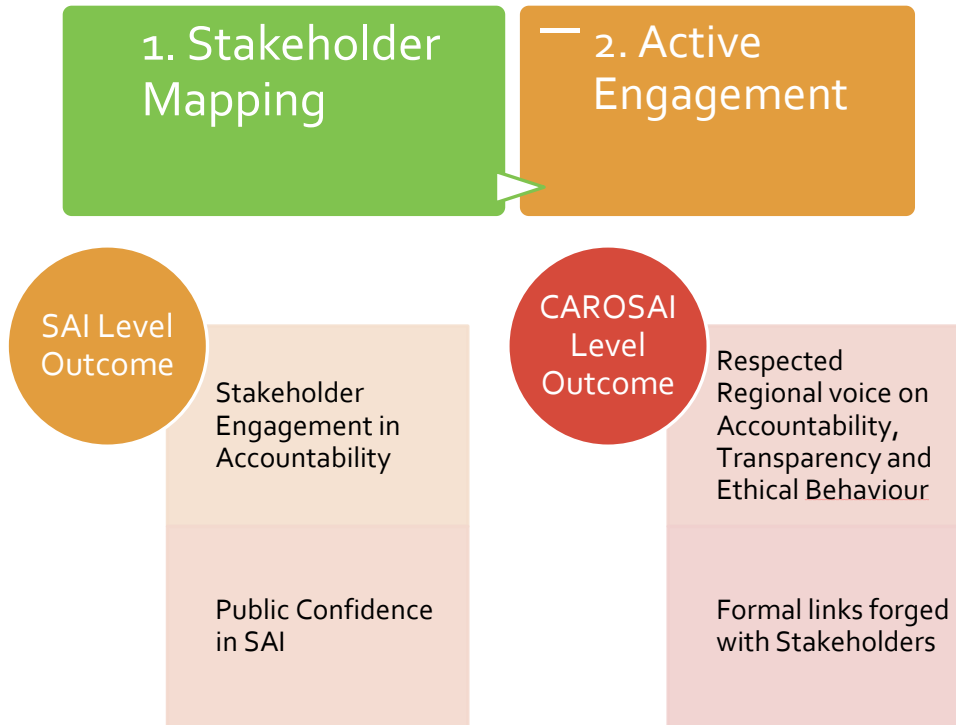
2. **SAIs Strategic Business and Capacity Development Plan** – SAIs will be expected to prepare a strategic business plan arising from SAI PMF review. The SAIs Strategic Business Plans, it is anticipated, will be centered on addressing the needs of both internal and external stakeholders and ensuring SAIs effectiveness in meeting their mandate.

STRATEGIC PRIORITY 3: EFFECTIVE STAKEHOLDER ENGAGEMENT TO MAINTAIN RELEVANCE

SAIs have a critical role in holding governments to account and enabling legislative oversight. SAIs are a critical part of the national accountability architecture. Given their mandates to “watch” over government accounts, operations and performance, they should be natural partners of citizens in exercising public scrutiny. The scope of SAI's work is to increase transparency for the benefit of citizens through external auditing. Effectiveness of SAIs' operations can be greatly enhanced through sustained interaction with the various stakeholders which include the executive, legislature, media, civil society organizations and the citizens. During INCOSAI 2010, INTOSAI recognized that, “The effectiveness with which SAIs fulfil their role of holding government to account for the use of public money not only depends on the quality of their work, but also on how effectively they are working in partnership with the accountability functions of the legislature as well as the executive arm of government in making use of audit findings and enacting change.” Besides external stakeholders, the communication and engagement of internal stakeholders within the SAI significantly impacts the quality of SAI work and results. While many SAIs face challenges in their engagement with stakeholders, there are excellent examples of good practices in stakeholder engagement. SAI's engagement with stakeholders is impacted by both, the SAIs own capacity to engage and the readiness and capacity of stakeholders to engage meaningfully with the SAI. Enhanced SAI stakeholder engagement can lead to greater audit impact and enable the SAI in delivering envisaged value and benefits¹. [IDI Operational Plan]

In this regard, CAROSAI has identified stakeholder engagement as its third strategic priority. CAROSAI views stakeholder engagement as a must seize opportunity to bring regional awareness to our efforts and activities as well as raise the profile of SAIs in the Caribbean region and build stakeholder confidence. It is our view that the challenges/deficiencies experienced by member SAIs would be suitably addressed at the CARICOM level. However, having our voice heard at the level of the highest regional body will require a structured and determined approach which must be accompanied with a fair level of respect for CAROSAI as a regional body. Equally, CAROSAI must established formal relationships with donor and bi-lateral partners such as IDI. CAROSAI will therefore embark on a stakeholder mapping exercise and coordinate stakeholder mapping at the SAI level.

¹ IDI Operational Plan, page 11



1. **Stakeholder Mapping** - As a first step CAROSAI and its members must determine who are its key stakeholders, their needs and the means of communication with each. This will be facilitated by a stakeholder identification workshop, which can be undertaken by utilising resource persons within the region. This programme is intended to strengthen both CAROSAI and its member SAIs capacity to better engage effectively with key stakeholders in an effort to foster stakeholders greater participation in the accountability process; promote a better understanding of the value and benefit of SAIs in the Caribbean region and advocate for SAI independence. The strategies to be implemented by CAROSAI are intended to result in improved effective public communication of audit results, collaboration with key stakeholders to encourage follow-up on recommendations by SAIs

2. **Active Engagement:** Once the needs of each stakeholder have been defined and the means of managing the stakeholder determined, a stakeholder management plan will be developed and monitored to ensure that effective communication is maintained with all identified stakeholders of CAROSAI. This will also be completed at the SAI level to promote increased transparency and accountability of all member SAIs to their stakeholders. It is also intended to support the advocacy of activities of individual SAIs within the region.

CAROSAI CAPACITY DEVELOPMENT PLAN

All activities relating to capacity building within the region will be limited to programmes that directly impact the regions defined priority areas. Therefore, the regional capacity building programme will intend to allow for:

- The establishment of effective governance structures within CAROSAI and by extension all member SAIs
- The establishment of regional networks and pools of resource persons both from member SAIs and stakeholders
- Communication practices – the implementation of a regional communication strategy to allow for continuous knowledge sharing and advocacy for independence of member SAIs

PERFORMANCE MEASUREMENT FRAMEWORK

As a means of aiding the implementation of CAROSAI SBP and that of the individual member SAIs the following framework will be adopted. The framework will be directed and monitored by the Secretariat as it seeks to strengthen capacity within the region:

	REGIONAL CAPACITY	REGIONAL SUPPORT MECHANISM	REGIONAL PRIORITIES	REGIONAL CONTRIBUTION TO SAI CAPACITY AND OUTPUTS	REGIONAL CONTRIBUTION TO SAI OUTCOMES
STRATEGIC MANAGEMENT FRAMEWORK OF CAROSAI	Regional Culture & Leadership				
	Effective governance structure and processes	Partnerships	Support for SAI Strategic Management, Performance Measurement and Reporting	Greater Independence of SAIs	Professional SAIs delivering value and benefits by contributing to Sustainable Development Goals (SDGs) and demonstrating relevance to the region
	Stable and sufficient funding	Donor coordination and support		SAIs conduct high quality audits in priority areas	
	Competent and motivated regional team	Fostering communities of practice		SAIs lead by example in accountability, transparency and ethical behaviour	
		Knowledge sharing			
	Regional network and pools of resource persons	Quality Assurance Mechanisms	Support for implementation of ISSAI PA, CA and FA	SAIs are effectively led and managed	
		Development of guidance and tools			
	Regional strategy, methodology and technology	Blended learning programmes	Support for communication and stakeholder management	SAIs have robust stakeholder engagement	
On the job support		SAIs are well resourced			
Effective stakeholder management	Advocacy in and of SAIs				
Key principles: Professionalism, Inclusiveness, Partnerships, Credibility and Accountability					

MONITORING AND EVALUATION PLAN

The monitoring plan detailed in the table below details the frequency within which CAROSAI's performance indicators will be monitored and their respective means of verification. This plan will be managed by the Secretariat who will provide quarterly reports on the performance of CAROSAI in meeting its stated performance indicators and targets.

To support the monitoring of the Secretariat however, liaison persons will be identified within each member SAI. The consolidated report prepared by the Secretariat will be presented to the CAROSAI Executive Council and its stakeholders, especially in instances where donor support has been secured to achieve targets.

PRIORITY AREA	OUTPUT PERFORMANCE INDICATOR(S)	MONITORING FREQUENCY					MONITORING METHOD(S)
		Y - 2017	Y - 2018	Y - 2019	Y - 2020	Y - 2021	
		TARGET	TARGET	TARGET	TARGET	TARGET	
1	<ul style="list-style-type: none"> – Materials developed – Number of resource persons trained – Number of SBPs developed by SAIs 	Coordinate donor support for the execution of SAI-PMF for members Coordinate training for identified resource persons within the region to serve as resource persons for SAI PMF and SBP development, monitoring and evaluation Review of support material and tools	Continued execution of SAI PMF 5 Member countries having SBPs in place Continued review of tools/material	Continued execution of SAI PMF 6 Member countries having SBPs in place Finalisation of tools and materials	Continued execution of SAI PMF 6 Member countries having SBPs in place	Continued execution of SAI PMF 6 Member countries having SBPs in place	<ul style="list-style-type: none"> – Biannual and annual performance reports against stated targets – Copies of training material
2	<ul style="list-style-type: none"> – # of stakeholders engaged and managed 	Capacity Development initiatives undertaken	Capacity Development initiatives undertaken	Capacity development initiatives to guide	Continued implementation	Evaluation of stakehol	<ul style="list-style-type: none"> – Biannual and annual perform

PRIORITY AREA	OUTPUT PERFORMANCE INDICATOR(S)	MONITORING FREQUENCY					MONITORING METHOD(S)
		Y - 2017	Y -2018	Y - 2019	Y-2020	Y - 2021	
		TARGET	TARGET	TARGET	TARGET	TARGET	
	– # of persons training in stakeholder management	to support stakeholder identification and mapping exercises Stakeholder mapping exercises completed for at least 2 of the 5 clusters Stakeholder mapping exercise completed for CAROSAI and matrix developed for implementation	to support stakeholder identification and mapping exercises Stakeholder mapping exercises completed for the remaining clusters Implementation of CAROSAI stakeholder matrix	management of stakeholder matrix completed for all members Implementation of stakeholder matrix plan for each SAI and continued implementation of CAROSAI matrix		der matrix	– ance status reports – Copies of training material
3	– # of standards fully adopted/implemented – # of cooperative/pilot audits conducted – # of QA reports produced	Financial and IT Audits: Contract, Pension Funds, Consolidated funds, System Audits	Performance Audits: Social welfare/social security, Health and Housing Compliance Audits: Projects and or special funds	Financial audits: Financial Statements Performance audits: Emergency Management and Recruitment of Public Officers	Financial audits: Financial Statements Compliance Audits: Regulatory	Financial and IT Audits:	– Annual audit reports – Biannual and annual performance reports – Copies of published reports

APPENDICES

IMPLEMENTATION SCHEDULE

Strategic Priority #1: High Quality Audits Creating Regional Impact

STRATEGY	PERFORMANCE INDICATORS	REGIONAL CONTRIBUTIONS TO SAI CAPACITY AND OUTPUTS	REGIONAL CONTRIBUTIONS TO SAI OUTCOMES	YEARLY TARGETS				
				Y - 2017	Y - 2018	Y - 2019	Y - 2020	Y - 2021
Supporting SAIs in implementing ISSAI's	- # of standards fully adopted/implemented	SAIs conduct high quality audits in priority areas	- To demonstrate value and relevance of SAIs within the Region	- Course material developed for learning programmes	- Planning and execution of parallel/pilot audits	- Planning and execution of parallel/pilot audits	- Planning and execution of parallel/pilot audits	- Planning and execution of parallel/pilot audits
	- # of cooperative/pilot audits conducted							
	- # of QA reports produced			- To provide a cohort of auditors who possess the required competencies as defined as professional	- Planning and execution of parallel/pilot audits			

Strategic Priority #2: Strategic Performance Measurement and Reporting for effectiveness

STRATEGY	PERFORMANCE INDICATORS	REGIONAL CONTRIBUTIONS TO SAI CAPACITY AND OUTPUTS	REGIONAL CONTRIBUTIONS TO SAI OUTCOMES	YEARLY TARGETS				
				Y - 2017	Y - 2018	Y - 2019	Y - 2020	Y - 2021
Facilitate SAI development and implementation a performance management and evaluation system for SAls within the Region	<ul style="list-style-type: none"> - Materials developed - Number of resource persons trained - Number of SBPs developed by SAls - # of SAls published its annual performance report based on its 	SAI's lead by example in accountability transparency and ethical behaviour	To demonstrate value and relevance of SAls within the Region	<ul style="list-style-type: none"> - Resource pool and SM tools defined - Needs assessment completed at the SAI level - Roll-out plan defined, costed and funding source identified - Implementation of roll out plan 	<ul style="list-style-type: none"> - Continued implementation of roll out plan - Number of SMP developed - SMP developed 	<ul style="list-style-type: none"> - Continued implementation of roll out plan - Number of SMP developed - Coordination of donor/partnership to aid in the implementation of plans 	<ul style="list-style-type: none"> - Continued implementation of roll out plan - Number of SMP developed - Coordination of donor/partnership to aid in the implementation of plans 	<ul style="list-style-type: none"> - Coordination of donor/partnership to aid in the implementation of plans

STRATEGY	PERFORMANCE INDICATORS	REGIONAL CONTRIBUTIONS TO SAI CAPACITY AND OUTPUTS	REGIONAL CONTRIBUTIONS TO SAI OUTCOMES	YEARLY TARGETS				
				Y - 2017	Y - 2018	Y - 2019	Y - 2020	Y - 2021
	performance measurement system							

Strategic Priority #3: SAI Stakeholder Engagement to maintain relevance

STRATEGY	PERFORMANCE INDICATORS	REGIONAL CONTRIBUTIONS TO SAI CAPACITY AND OUTPUTS	REGIONAL CONTRIBUTIONS TO SAI OUTCOMES	YEARLY TARGETS					
				Y - 2017	Y - 2018	Y - 2019	Y - 2020	Y - 2021	
Development and implementation of a deliberate stakeholder engagement	<ul style="list-style-type: none"> # of stakeholders engaged and managed 	CAROSAI and its member SAI have robust stakeholder engagement	To demonstrate value and relevance of SAIs within the Region	<ul style="list-style-type: none"> Define stakeholder needs Training in stakeholder management 	<ul style="list-style-type: none"> Active engagement and management of stakeholders 	<ul style="list-style-type: none"> Active engagement and management of stakeholders 	<ul style="list-style-type: none"> Active engagement and management of stakeholders 	<ul style="list-style-type: none"> Reassessment of stakeholder needs Review of stakeholder 	<ul style="list-style-type: none"> Active engagement and management of stakeholders

ENVIRONMENTAL ANALYSIS

A SWOT analysis was completed in three phases, one with select members of the Executive Council, one with support from IDI and a final review by the Executive Council of CAROSAI. The findings of the analysis were used to aid in developing clear strategies to address the achievement of CAROSAI's three focus areas.

STRENGTHS	WEAKNESSES
<ol style="list-style-type: none"> 1. Committed Executive Council members and other heads of SAIs. 2. Regional network and pool of resource persons (Training specialist, ISSAI Facilitators and others) 3. CAROSAI has an existing web presence. 4. Some SAIs in the region have experienced and qualified staff that support regional activities. 5. Bilateral support between SAI's and exchange of knowledge and resource persons 6. INTOSAI region with access to support from the INTOSAI community 7. Good IT and internet facilities in the region 8. Common language and systems amongst most member SAIs 9. Sense of community and regional identity. 	<ol style="list-style-type: none"> 1. Lack of well-resourced secretariat with fully dedicated staff 2. Limited outreach of CAROSAI support. 3. Need to enhance communication, commitment and ownership amongst CAROSAI members. 4. Lack of strategic management, performance measurement and reporting mechanism for CAROSAI. 5. Need to enhance CAROSAI's stakeholder engagement. 6. Many SAIs do not have adequate number of qualified staff and are unable to release their qualified staff to participate in for regional work 7. Limited access to donor funding 8. Most member SAIs have limited resources affecting implementation at SAI level. 9. Lack of feedback mechanism into CAROSAI from participation in international meetings.
OPPORTUNITIES	THREATS
<ol style="list-style-type: none"> 1. Review and strengthen CAROSAI governance and mandate. 2. Willingness of some donor partners to support CAROSAI's strategic plan 3. Willingness of some SAIs in the region to contribute staff resources for CAROSAI activities. 4. Focus in INTOSAI and IDI on strengthening INTOSAI regions. 5. Focus on development of small island states in implementation of SDGs 6. Potential for partnering with IDI to access available methodology and technology and to jointly deliver programmes for the region. 7. Demand for more accountability by citizens, media and other stakeholders. 8. Opportunity to form partnerships with regional and international organisations e.g. CARICOM 	<ol style="list-style-type: none"> 1. Economic down turn in most member countries could impact the in-kind contributions and subscription fees. 2. Natural disasters 3. Environmental hazards 4. Qualified staff leave SAIs and the region for better opportunities outside. 5. Outside support may come with conditions not aligned to CAROSAI objectives



Caribbean Organization of Supreme Audit Institutions (CAROSAI)

C/O Auditor General's Department

40 Knutsford Boulevard

Kingston 5

Jamaica W.I

TKCA 1ZZ

Tel: (876) 926-8309

Email: carosai@auditorgeneral.gov.jm

www.carosai.org