



CARIBBEAN ORGANISATION OF
SUPREME AUDIT INSTITUTIONS
CAROSAI
STRATEGIC PLAN
2017 – 2022

Amended June 2019

CAROSAI XI Congress

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MESSAGE FROM THE CHAIRPERSON

During the period 24th to 27th June 2019, it was my immense pleasure to host the eleventh Congress of CAROSAI in Georgetown, Guyana under the theme “***Vision of performance; for relevance and success***”. At this Congress, a new Executive Council was installed for a period of three years.

As Chairman of the Caribbean Organisation of Supreme Audit Institutions (CAROSAI), it is my solemn promise to continue in our quest to address the major issues we face as a Caribbean Region and as SAIs. This will see us updating and executing our Strategic Plan for the period 2017-2021 to ensure that SAIs keep pace with the scale and complexity faced by an ever-evolving landscape and ultimately ensure that we achieve the overall vision of CAROSAI: ***Strong CAROSAI for Stronger SAIs in the Caribbean.***

As the business of managing governments evolves and gets more complex through changes in strategies, structure, and internal processes, so does the work of SAIs. The increasing pressure on SAIs to perform and deliver can only be achieved if we work harmoniously to this effect. From our recently concluded congress, it is clear that CAROSAI members are faced with similar challenges but as a region, with continued collaboration, hard work and reinvigorated and new ideas we can achieve the overall vision of CAROSAI and SAIs individually and overcome these challenges.

I would also like to take this opportunity to thank the outgoing committee and members for their support, hard work and service over the past years. Sincere thanks to our outgoing Chair, Mrs. Charmain Felter, for her sterling contribution and commitment to CAROSAI. Special thanks to Jamaica and the Secretary General, Mrs. Pamela Monroe-Ellis for her continued support and hard work.

Congratulations to our new Executive: continuing Secretary General, Ms. Pamela Monroe-Ellis (Jamaica), Vice Chair Mr. Frederick Nuboer, (Aruba), Committee Members, Heather Thomas (Bermuda), Sandra Malcom (Turks and Caicos) and Ex-Officio Member Terrance Bastian (Bahamas)

I look forward to your continued support as we work together in achieving and delivering on our Strategic goals and plans.

Deodat Sharma
Chairman, CAROSAI and Auditor General
Audit Office of Guyana



MESSAGE FROM THE SECRETARY GENERAL

In December 2016, CAROSAI launched its 2017-2021 Strategic Business Plan. The plan was the result of a concerted effort by members to develop a plan that addressed the diverse needs of our members which recognised our financial and human constraints. I am happy to say that as of June 2019, CAROSAI has implemented some sixty percent of its plan, with programme and initiatives which in some instances have been cross-cutting across all three strategic priorities.

At our recently concluded XI Congress in Georgetown Guyana, the members unanimously voted to stay the course of our three priorities. Adjustments have been made to some activities to provide additional support to members and allow for stronger continuous conversation on regional matters. In keeping with the three-year cycle of our Congress, we have extended this strategic plan by one year, thereby allowing for a fulsome implementation report in time for our next Congress; and in time to guide the development of the new three-year plan.

Going forward, the Secretariat will endeavour to strengthen regional communication through identified resource persons and the more active use of our members only portal as well as our eLearning portal.

I look forward to working with our new Executive Council and to the continued support of our key stakeholders.

Mrs. Pamela Monroe Ellis
Secretary General, CAROSAI and Auditor General of Jamaica

OVERVIEW OF CAROSAI'S STRATEGIC PLAN 2019 - 2021

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;
- Expand of training and continuing education possibilities between SAIs;
- Increase the importance of internal audit function in public sector;
- Render technical assistance and support to the member SAIs;
- Strengthen cooperation between member SAIs and etc.

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 the Cooperative Republic of Guyana, Mr. Deodat Sharma. 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 five members who are all duly elected every three years at the Council Meeting.

Executive Council Members:



THE SECRETARIAT

The Secretariat is tasked with executing the decisions and tasks of the Congress and the Executive Council of CAROSAI. It is 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 indicators.

VISION, MISSION AND CORE VALUE STATEMENTS

VISION

Towards Greater Accountability

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 were centred on reenergizing and increasing the professionalism of the SAIs within the region. It has also determined that without strong SAIs, CAROSAI would not be able to provide the umbrella support it is mandated to provide. As such the new vision statement seeks to see CAROSAI strengthening itself to allow for CAROSAI to support the strengthening of SAIs.

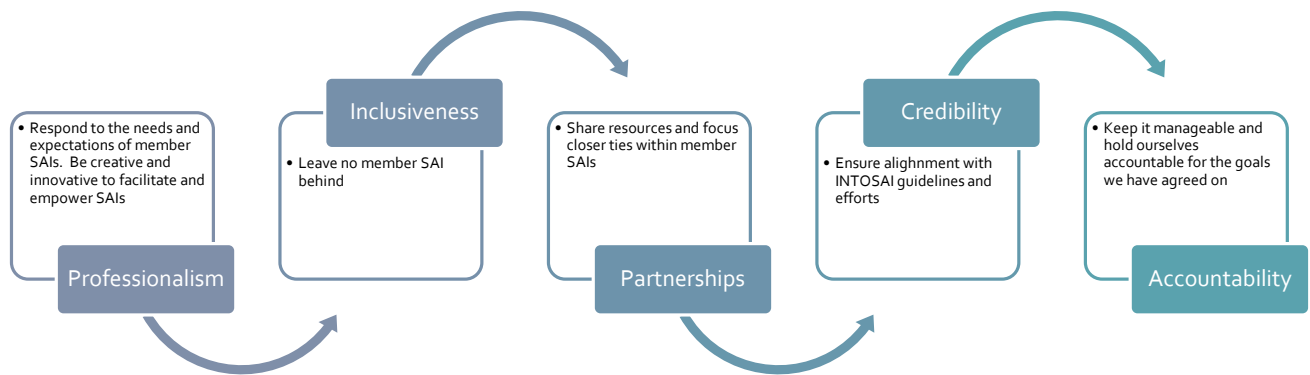
MISSION

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 which will allow for 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:



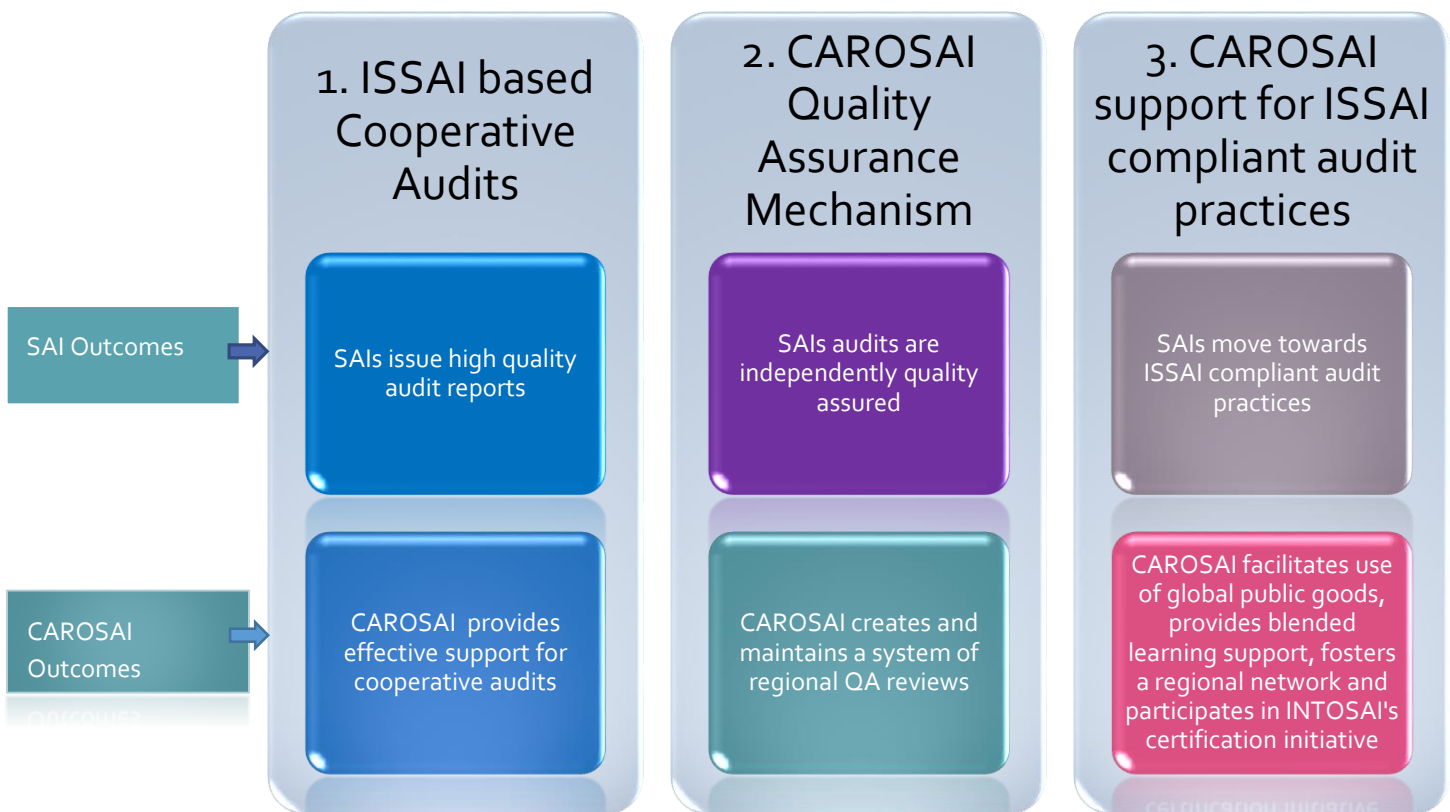
STRATEGIC PRIORITY AREAS

The three priority areas identified in 2016 by CAROSAI have been maintained. CAROSAI will continue to focus on its defined key outcome “professional SAIs delivering value and benefits by contributing to Sustainable Development Goals (SDGs) and demonstrating relevance to the region,” for the period 2019 – 2021. 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 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

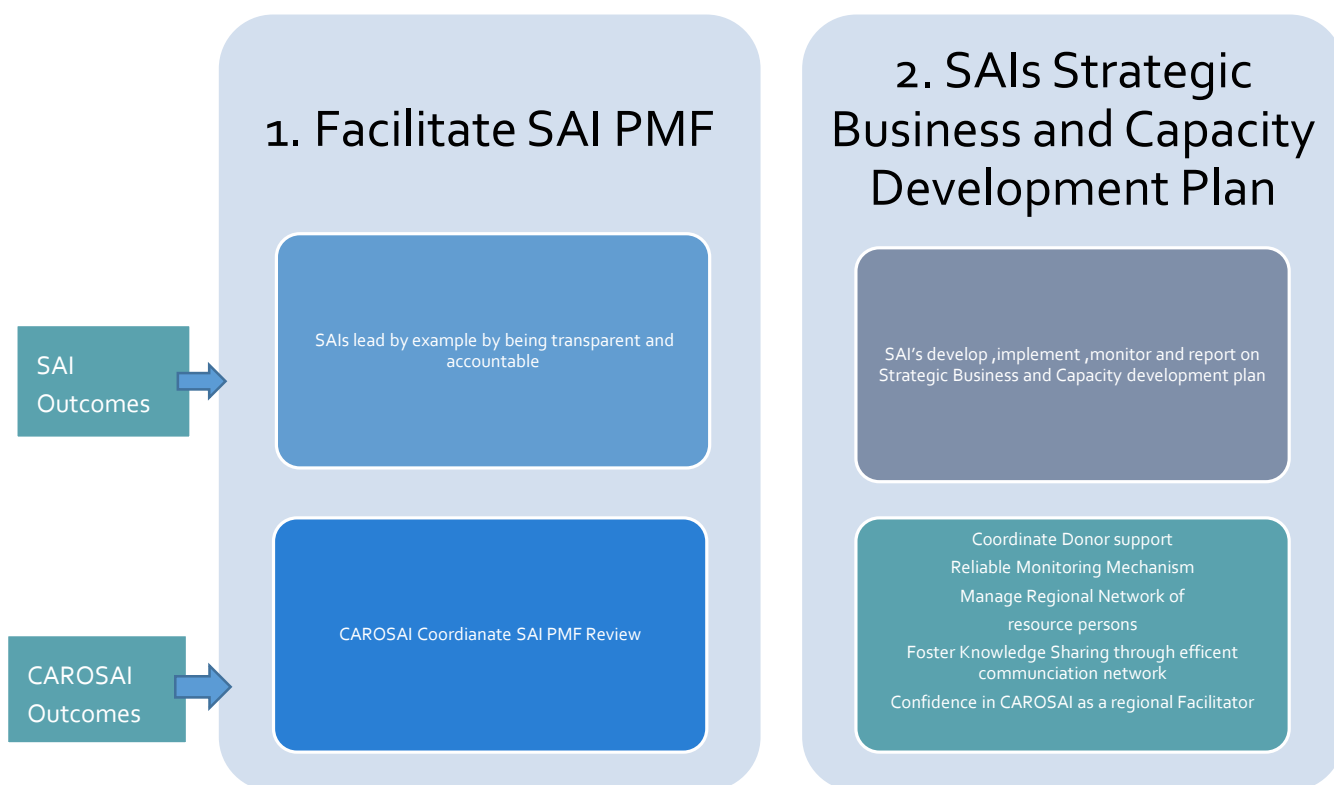
and the cooperative audit support model of the IDI. The support provided would include blended learning inputs for SAI teams on both the audit topic and the audit methodology. Mentoring and guidance for audit planning, conducting an audit and reporting on the audit as per ISSAIs. CAROSAI will also organize 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** – 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 it practices epitomizes 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 SAIs 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.

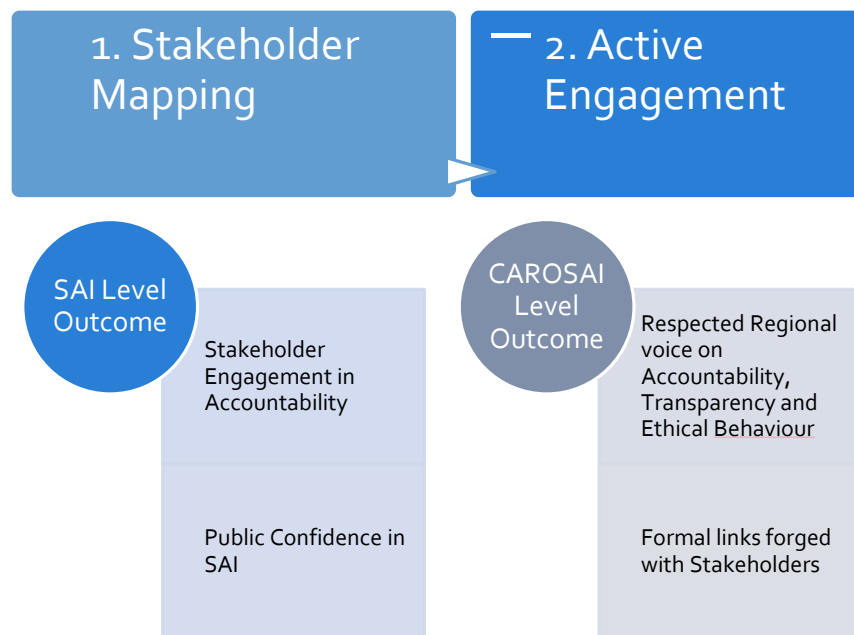
- 2. SAIs Strategic Business and Capacity Development Plan** – SAIs will be expected to prepare a strategic business plan arising from SAI PMF review. The SAIs Strategic Business Plans, it is anticipated, will be centred on addressing the needs of both internal and external stakeholders and ensuring 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 both 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 suitable 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 SAI's 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. Fostering communities of practice

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

The budget presented below was developed under the following assumptions:

1. Administrative Costs

Costs depicted under the line item 'Meetings' provide an allowance for per diem in instances where the Secretariat or a CAROSAI representative is required to participate/attend meetings. It is important that this be considered in the budget as entities such as the IDI may cover accommodation and airfare cost but do not provide per diem - this cost will only be applicable where the SAI is unable to provide these amounts.

2. Training Expenses

The Secretariat is projecting to utilise US\$190,374.44 of the training reserve to address training needs in completing the collaborative performance audit and quality assurance training. This is on the assumption that no funding will be obtained from donor partners.

Based on the survey conducted in 2016, 14 SAIs had planned on conducting performance audits. The budget takes into account the participation of 14 SAIs. The Programme is anticipated to last 18 months and will utilise a similar format as that of the Procurement Audit, and will culminate with a compendium report which will be published on CAROSAI's platforms.

The budget also takes into account the establishment of a Quality Assurance Resource pool within the region. We have included some funds for this programme in the proposed budget and will be working with AFROSAI-E in the designing and executing the programme.

Discussions are underway with IDI and donors to support the continued implementation of the SAI PMF/SPMR programme. The programme is intended to be budget neutral for CAROSAI, as our role will be restricted to facilitator and coordinator.

The Secretariat is proposing an amendment to the initial programme for the application of the INTOSAINT tool. A twining approach will be utilised to support the execution of this programme. This model involves pairing participating SAIs, with each SAI covering the accommodation and travel expenses for its designated moderator. SAIs Jamaica and Cayman provided support to each other's INTOSAINT Programme with each undertaking the related cost of the moderator.

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
	<u>US\$</u>	<u>US\$</u>	<u>US\$</u>	<u>US\$</u>
Operating Income				
SAI - Subscription (Administration)	11,500.00	17,250.00	17,250.00	17,250.00
Interest Income	450.00	459.00	468.18	477.54
Total Operating Income	11,950.00	17,709.00	17,718.18	17,727.54
Administrative				
Honorarium: Administrative Support	10,800.00	10,800.00	10,800.00	11,124.00
Website redesign	-	5,000.00	-	-
Stationery & Postages	207.98	218.38	229.30	240.76
Web- hosting	889.49	933.97	980.67	1,029.70
Meetings	457.56	480.44	504.46	529.68
Total Administrative Expenses	12,355.03	17,432.79	12,514.43	12,924.14
Operating (Deficit/Surplus)	(405.03)	276.21	5,203.75	4,803.40
Opening Cash Balance	32,749.47	32,344.44	32,620.65	37,824.40
Available Administrative Reserve	32,344.44	32,620.65	37,824.40	42,627.80
Training Budget				
SAI - Subscription (Training)	11,500.00	17,250.00	17,250.00	17,250.00
Donor Funding	21,322.35	-	-	-
	32,822.35	17,250.00	17,250.00	17,250.00
Training expenses	(92,067.01)	(101,307.43)	(10,000.00)	-
Funding Required for Planned Training				
Activities	(59,244.66)	(84,057.43)	7,250.00	17,250.00
Opening Cash Balance	165,319.02	106,074.36	22,016.93	29,266.93
Available Training Reserve	106,074.36	22,016.93	29,266.93	46,516.93

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 ISSA 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					

IMPLEMENTAION, MONITORING AND EVALUATION PLAN

In support of the strategic priorities defined in this plan; the table below details the targeted activities to be undertaken alongside our accomplishments in the first two years of the said plan and the proposed monitoring and evaluation means.

This plan will be managed by the Secretariat who will provide monthly reports on the performance of CAROSAI in meeting its stated performance indicators and targets through the Secretary general reports presented to the Executive Committee.

PRIORITY ARE A	OUTPUT PERFORMANCE INDICATOR(S)	REGIONAL CONTRIBUTIOS TO SAI CAPACITY AND OUTPUTS	REGIONAL CONTRIBUTIONS TO SAI OUTCOMES	ACHIEVEMENTS		UPDATED TARGETS			MONITORIN G METHOD(S)
				Y - 2017	Y -2018	Y - 2019	Y-2020	Y - 2021	
						TARGET	TARGET	TARGET	
1	<ul style="list-style-type: none"> – # of standards fully adopted/implemented – # of cooperative/ pilot audits conducted – # of QA reports produced 	SAIs conduct high quality audits in priority areas	<p>To demonstrate value and relevance of SAIs within the Region</p> <p>To provide a cohort of auditors who possess the required competencies as defined as professional</p>	<p>A collaborative audit was executed though support of the IDB and WB in May 2017. Procurement and e-procurement specialists were utilised alongside four regionally trained facilitators for the application of the relevant ISSAI standard for compliance audits.</p> <p>A total of 13 SAIs participated in the programme initially.</p>	<p>1 standard fully implemented – ISSAI relating to compliance audits</p> <p>Eleven SAIs remained in the programme for the second workshop on “Report Writing” to support the aim of impactful reports.</p> <p>The planned compendium will be completed once all the reports have been tabled/presented before each SAIs respective legislative body.</p> <p>Presentation of funding proposal to IDI Donor Corporation and the EU for funding support of second collaborative audit – Performance Based audit, under the theme of Health/Wellness.</p>	<p>Application of the QA function in preparing compendium report.</p> <p>Finalisation and publication of regional compendium procurement audit.</p> <p>Identification of funding to support collaborative audit – performance audit – health and wellness.</p>	Execution of collaborative audit	<p>Continued execution of collaborative audit</p> <p>QA, finalisation and publication of regional compendium.</p>	<p>Annual audit reports</p> <p>Biannual and annual performance reports</p> <p>Copies of published reports</p>
–									
2	<ul style="list-style-type: none"> – Materials developed – Number of resource persons trained 	SAI’s lead by example in accountability transparency and ethical behaviour	To demonstrate value and relevance of SAIs within the Region	<p>Five SAIs (5) have completed the SAI PMF. 1 resource person has been utilised by the IDI from the region.</p> <p>Additional regional resource persons have been identified in the SAIs who have conducted a SAP-PMF. These persons were integrally involved in the</p>	<p>Five SAIs are currently participating in the IDI SPMR programme having completed their SAI PMF assessment. The first workshop was held in October 2018.</p> <p>No resource persons have been trained or identified in the region for the SPMR.</p>	<p>Identification of funding for execution of Regional SAI PMF Plan</p> <p>6 Member countries</p>	Continued execution of SAI PMF 6 Member countries having SBPs in place	<p>Continued execution of SAI PMF 6 Member countries</p>	Biannual and annual performance reports against stated targets

PRIORITY AREA A	OUTPUT PERFORMANCE INDICATOR(S)	REGIONAL CONTRIBUTIONS TO SAI CAPACITY AND OUTPUTS	REGIONAL CONTRIBUTIONS TO SAI OUTCOMES	ACHIEVEMENTS		UPDATED TARGETS			MONITORING METHOD(S)
				Y - 2017	Y -2018	Y - 2019	Y-2020	Y - 2021	
						TARGET	TARGET	TARGET	
	<ul style="list-style-type: none"> Number of SBPs developed by SAIs # of SAIs publishing its annual performance report based on its performance measurement system 			<p>execution of the SAI PMF within their SAI and in one instance served on a team for a peer review SAI PMF Team.</p> <p>Material utilised for the programme was produced by the IDI.</p>	<p>SPMR material has been developed by the IDI to support the initiative.</p> <p>A SAI PMF Implementation plan was developed for the region. Funding however has prevented the execution of the said plan.</p> <p>An introductory programme was executed with the IDI in Suriname (June 2018) and had a total of seven SAIs participating.</p>	<p>having SBPs in place</p> <p>Finalisation of tools and materials</p> <p>Continued participation in SPMR programme leading to development of SBPs.</p> <p>INTOSAINT Moderator Workshop (Feb. 2019)</p> <p>Execution of INTOSAINT Tool – Pilot SAIs</p>	<p>Continued execution of INTOSAINT tool within region</p> <p>Compendium report detailing key findings on INTOSAINT programme</p>	<p>having SBPs in place</p>	<p>Copies of training material</p> <p>INTOSAINT reports</p>
3	<ul style="list-style-type: none"> # of stakeholders engaged and managed # of persons training in stakeholder management 	CAROSAI and its member SAIs have robust stakeholder engagement	To demonstrate value and relevance of SAIs within the Region	<p>Nine SAIs participated in the IDI SES Programme which commenced in August 2017.</p> <p>A total of eighteen persons were trained in the programme with two regional resource persons for the IDI identified.</p>	<p>Review workshop of the IDI SES Programme was held with all nine SAIs being represented and presenting their stakeholder engagement plans.</p> <p>All nine SAIs commenced the implementation of their plans in April 2018. A follow-up workshop is planned for August 2019 where SAIs will present on the impact this plan has had on their SAIs.</p>	<p>Development of a Regional SES Plan</p> <p>Regional participation in review meeting on SAI Level SES Plans.</p>	<p>Continued implementation</p>	<p>Evaluation of regional stakeholder matrix</p>	<ul style="list-style-type: none"> Biannual and annual performance status reports Copies of training material

PRIORITY AREA	OUTPUT PERFORMANCE INDICATOR(S)	REGIONAL CONTRIBUTIONS TO SAI CAPACITY AND OUTPUTS	REGIONAL CONTRIBUTIONS TO SAI OUTCOMES	ACHIEVEMENTS		UPDATED TARGETS			MONITORING METHOD(S)
				Y - 2017	Y -2018	Y - 2019	Y-2020	Y - 2021	
						TARGET	TARGET	TARGET	
	– # of SAIs with stakeholder management plans				Two additional SAIs in the region commenced the programme in June 2018 - Haiti and Belize. Their review meeting was held in November 2018 where their plans were reviewed prior to adoption by the SAIs.				

APPENDICES

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