REPUBLIC OF ZAMBIA

OFFICE OF THE AUDITOR GENERAL

Stakeholders Engagement Strategy – 2018 to 2021

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Acronyms

ACCA	Association of Chartered Certified Accountants
AFROSAI	African Organisation of Supreme Audit Institutions
CAM	Compliance Audit Manual
CIMA	Chartered Institute of Management Accountants
CSOs	Civil Society Organizations
CSPR	Civil Society for Poverty Reduction
FAM	Financial Audit Manual
IDI	INTOSAI Development Initiative
IFMIS	Integrated Financial Management Information System
ISSAs	International Standards of Supreme Audit Institutions
IT	Information Technology
JCTR	Jesuit Centre for Theological Reflections
MPSAs	Ministries, Provinces and Spending Agencies
OAGZ	Office of the Auditor General Zambia
PA	Performance audits
PAC	Public Accounts Committee
PAM	Performance Audit Manual
PMRC	Policy Monitoring and Research Centre
PRO	Public Relations Officer
RAM	Regularity Audit Manual
SAIs	Supreme Audit Institutions
7NDP	Seventh National Development Plan
SWOT	Strengths ,Weaknesses, Opportunities and Threats
ZANIS	Zambia News and Information Service
ZICA	Zambia Institute of Chartered Accountants

Executive Summary

The Office of the Auditor General (OAGZ) is a public institution responsible for providing external audit services to Ministries, Provinces and other Spending Agencies (MPSAs) in order to enhance transparency and accountability in the collection and utilization of public resources. And in so doing, engaging with Stakeholders is one of the essential elements that helps Supreme Audit Institutions (SAIs) to remain relevant in their quest to promote good governance in the country through transparency and accountability.

Realizing the importance of engaging with stakeholders in an organisation, the Office of the Auditor General has prepared the Stakeholder Engagement Strategy that helps to meet the needs of the SAI and its stakeholders taking into consideration the aspirations of Government in the Seventh National Development Plan (7NDP) and the OAG's strategic plan for 2017 - 2021.

This Strategy focuses on both internal and external stakeholders of the OAGZ. It outlines the approach that will allow the OAG sufficient flexibility on how and when to engage with each stakeholder and which strategy to use.

In coming up with this strategy, due diligence was done to ensure that this document is responsive to the stakeholders' needs.

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ACTING AUDITOR GENERAL

Contents

1   About the SAI

The Office of the Auditor General (OAG) is a public institution responsible for providing external audit services to Ministries, Provinces and other Spending Agencies (MPSAs) in order to enhance transparency and accountability in the collection and utilization of public resources. Its legal framework is based on the following pieces of legislation:

a.   The Constitution of Zambia number 2 of 2016 (Articles 250 – 252);
b.   The Public Audit Act number 29 of 2016; and
c.   The Public Finance Act number 15 of 2004 (The Public Finance Management Act Number 1 of 2018).

The functions of the OAG as highlighted in the Constitution include the following:

I.   Audit the accounts of State organs, State institutions, Provincial Administration and Local Authorities as well as institutions financed from public funds;

ii.   Audit the accounts that relate to the stocks, shares and stores of the Government;

iii. Conduct financial and value for money audits, including forensic audits and any other type of audit, in respect of any project that involves the use of public funds;

iv.   Ascertain that money appropriated by Parliament or raised by the Government and disbursed has been applied for the purpose for which it was appropriated or raised; was expended in conformity with the authority that governs it; and was expended economically, efficiently and effectively; and

v.   Recommend to the Director of Public Prosecutions or a law enforcement agency any matter within the competence of the Auditor-General that may require to be prosecuted.

The office has a strategy plan which gives direction for the period 2017 to 2021. There four main objectives that the office will pursue during this period. An overview of the plan includes the following:

Mission

"To independently and objectively provide quality auditing services in order to assure our stakeholders that public resources are being used for national development and well-being of citizens."

Vision

"A dynamic audit institution that promotes transparency, accountability and prudent management of public resources."

Core Values

OAG upholds the following values in providing audit services:

- Integrity;
- Objectivity;
- Confidentiality;
- Innovation;
- Professionalism;
- Team-work;
- Excellence;
- Respect;

2 | Introduction

There is an increasing demand for governments, public institutions and public officials to be transparent and accountable in executing their work. To meet this demand, it is inevitable for public offices to effectively engage with stakeholders about what it does in an impartial and truthful manner. The Office of the Auditor General (OAG) which is the Supreme Audit Institution (SAI) in Zambia plays an oversight role in the management of public resources through the audits undertaken and reported on. By independently reporting on how Government is managing public resources, transparency is enhanced and many stakeholders, including the general citizenry, are kept informed of how public resources are being utilized.

The purpose of this strategy is come up with documented approach to engaging different stakeholders with the view of keeping them abreast with work of the office as it executes its mandate. This document outlines interventions that the OAG will pursue in order to understand and take on board its stakeholders' expectations as it carries out its work.

This is in line with Principal 5 (4) of ISSAI 12 which urges SAIs to "*ensure that stakeholders' expectations and emerging risks are factored into strategic, business and audit plans*"
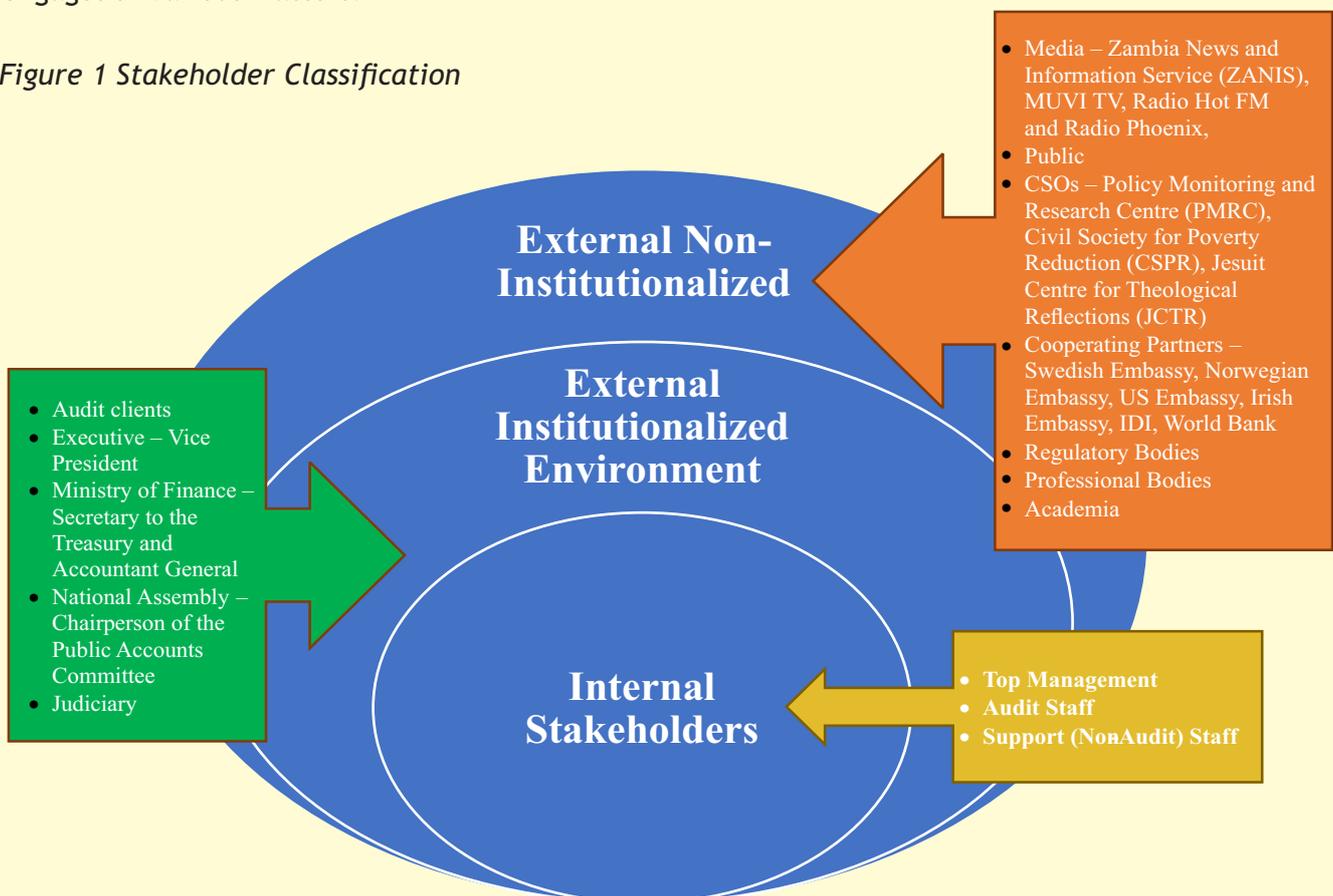
3 | Where the SAI is now

The number of stakeholders the SAI needs to engage with is unlimited. However, this strategy will help the SAI achieve meaningful engagement with key stakeholders. The strategy identifies key stakeholders that will be targeted in order derive the maximum benefits from engaging with stakeholders. This Stakeholder Engagement Strategy is being compiled at a time when the Office has developed a strategic plan for period 2017 – 2021 with a mission that aims to assure our stakeholders that public resources are being used for national development. This strategy which covers the period 2018 – 2021 was developed in line with the strategy from the main strategic plan for the office to "develop and implement communication strategy".

In coming up with the Stakeholder Engagement Strategy, the office undertook analysis of its stakeholders and classified them in three (3) categories as follows:

- Internal Stakeholders – Members of Staff both Audit and Support Staff

- External Institutionalized Stakeholders – These are stakeholders who have a formalized engagement with the SAI.

- Non-External Institutionalized Stakeholders – These are stakeholders who engage with the SAI but have no formal existing working relationship.

The figure 1 below shows some of the stakeholders identified though not exhaustive with whom the SAI engages on various matters.

Figure 1 Stakeholder Classification

External Non-Institutionalized

External Institutionalized Environment

Internal Stakeholders

- Audit clients
- Executive – Vice President
- Ministry of Finance – Secretary to the Treasury and Accountant General
- National Assembly – Chairperson of the Public Accounts Committee
- Judiciary

- Media – Zambia News and Information Service (ZANIS), MUVI TV, Radio Hot FM and Radio Phoenix,
- Public
- CSOs – Policy Monitoring and Research Centre (PMRC), Civil Society for Poverty Reduction (CSPR), Jesuit Centre for Theological Reflections (JCTR)
- Cooperating Partners – Swedish Embassy, Norwegian Embassy, US Embassy, Irish Embassy, IDI, World Bank
- Regulatory Bodies
- Professional Bodies
- Academia

- **Top Management**
- **Audit Staff**
- **Support (Non Audit) Staff**

Based on the classification above, the SAI undertook a stakeholder mapping analysing its stakeholders using the Salience Module (see Appendix I). An in-depth analysis of stakeholders' needs / expectations and the role that they play as attached at Appendix II.

In order to understand the stakeholder engagement environment, an analysis of Strengths, Weaknesses, Opportunities and Threats (SWOT) relating to the communication process. A number of strengths were identified mainly attributed to the SAI's legal framework providing for communication of the audit results to the President and the National Assembly. Among the weaknesses observed included poor communication within the SAI and limited funds to carry out engagement activities. There were also threats observed that would affect the SAI negatively arising from lack of knowledge about the SAI's operations. However, opportunities still exist for improved communication with stakeholders. A detailed SWOT analysis is attached at Appendix III.

An analysis was made of the roles that our stakeholders play. Three main categories were identified which included:

   i. **Informer** – distributes information to the SAI.

   ii. **Opinion maker** – distributes information from the SAI and provide interpretation for other groups.

   iii. **Decision maker** – distributes information from the SAI, provides interpretation for other groups and provides guidance in making decisions.

Appendix IV highlights the different roles that OAG's stakeholders play in supporting the work of the office.

4 | Where the SAI wants to be

This strategy was formulated to operationalize the SAI's aim of engaging effectively with its stakeholders. After considering the stakeholder needs and SWOT analysis undertaken, the SAI identified six (6) key stakeholders that will be prioritized and engaged for the next four years specifically to maximize stakeholder relationship that will enhance the advocacy on the oversight role of the SAI. In view of the above, the office also undertook an analysis of the relationships with its stakeholders. Appendix V shows a detailed analysis of the position of stakeholder (whether they are internal or external), their classification (Strategic Partner, Interest Group, Pressure Group, Opposition Group or Passive Group), their roles (Informers, Opinion Makers or Decision Makers) and the strategy that will be pursued to engage them (Approaching, Engaging or Positioning strategy).

4.1   Stakeholder Engagement Objectives

Arising from the analysis above, this Strategy contains six (6) main objectives in relation to each of the identified stakeholders as follows:

No	Objective	Target Stakeholder
1	Strengthen collaboration with PAC for improved implementation of audit recommendations by audited entities	National Assembly
2	To improve the SAI's internal communication for improved staff motivation and collaboration	Internal Staff
3	To raise awareness on the audit process among the media houses for objective reporting	Media
4	Strengthen collaboration with CSOs for greater impact of audit findings on citizens' lives	Civil Society Organizations/ Citizens
5	To improve communication and collaboration with the executive	The Executive
6	To improve collaboration with audited entities for improved public financial management	Audited Entities

Each of these objectives is aligned to the SAI's overall strategy of engaging with stakeholders and disseminating information about the SAI's operations.

5   How will the SAI attain the objectives

From the stakeholder mapping and analysis that was done, it was evident that there were diverse communication needs. This Strategy outlines the Communication Plan that will be implemented during the period 2018-2021. Different approaches will be employed dealing with each stakeholder. It gives specific strategies to be employed, actions to be undertaken highlighting which Key Performance Indicators (KPIs) to look out for. It also the resources needed, the planned timelines and the person responsible for ensuring the implementation of each identified action.

The key strategies included in the communication plan which if well implemented will result in the greater impact of the transparency and accountability oversight of the OAG. The SAI will employ three (3) main strategies as follows:

i. Approaching

This strategy will involve the SAI taking deliberate efforts to reach out to stakeholders in areas where there has no collaboration. This will enable those being approached to generate interest in the SAI.

The approaching strategy will be used mainly with the Media, CSOs and the Citizenry as there are potentially a high number of them that have never engaged with the SAI.

ii. Engaging

Where a stakeholder has established interest, in the SAI moves on to identify and decide on a way for the cooperation for that specific.

This strategy will be used almost all the stakeholders including internal staff, the Executive, Audited Entities, Parliament and the Media. This strategy will also be used on CSOs once strong relationships have been established.

iii. Positioning

The SAI will use established relations to create synergies with its stakeholders in order to fulfil its oversight role over public financial management in the Country. This strategy will be used engage with stakeholders including the Parliament (PAC), Media and the Executive with whom the SAI shares similar interest.

The details of the specific strategy to be used is attached in Appendix VI - Communication Plan. In order to implement the strategies identified above, the weaknesses observed from the SWOT will need further action. In this regard, the office has identified further action will be taken at the SAI level in order to facilitate smooth implementation of this strategy. The SAI Level Changes required to address the weaknesses identified are indicated below.

Weaknesses Identified	Recourse/Action to be taken	Person Responsible	Timeframe for Completion	Estimated Cost (for Programme/ Project)
1. Inadequate Communications office structure	Expand the Communication Unit structure	Director – HRA	January 2020	K464,600
2. Inadequate budget provision to undertake outreach activities.	Increase budget to communication	Director – HRA/ Director – Planning	January 2021	K1,200,000
3. Lack of Analysis/market research on external stakeholders and their viewpoints on their communication preferences.	Stakeholder engagement surveys	Director – Planning/ PRO	November 2018 to December 2021	K200,000
4. Stakeholder's limited knowledge of Audits done and the Audit Process followed.	Stakeholder Sensitization workshops and distribution of brochures on work of the SAI	Director – Planning/ PRO	October 2018 to December 2021	K250,000
5. Failure to understand the Communication function by management and staff.	Sensitization on Communication policy	PRO	November 2018	Nil
6. Intranet has been down for a long time now.	Rebuild the Intranet and re-train staff in the use and benefits of the Intranet	Assistant Director - MIS	December 2018	K500,000

6 | Monitoring and Evaluation of Implementation of this Strategy

As this Strategy will support the overall SAI stakeholder engagement interventions, the office will endeavour to implement it fully so as to achieve greater impact from audits undertaken. Each action highlighted in the Communication Plan in this Strategy includes KPIs ensuring measurement of performance against the targets sets.

Achievement of the objectives in this Strategy will be reviewed on a quarterly basis. Progress made will be reported to Management highlighting achievement against desired outcomes. Monitoring and Evaluation of this Strategy will be done in line with the SAI's own reporting framework and will enable the office to take corrective action where necessary.

Appendices

Appendix I – Stakeholder contribution, legitimacy, willingness, influence and necessity of involvement (*Salience Model*)

STAKEHOLDER	CONTRIBUTION	LEGITIMACY	WILLINGNESS	INFLUENCE	NECESSITY OF INVOLVEMENT
1. Members of Staff • AG • Senior Management • Key Communication Staff	High	High	Medium	High	High
2. Media	Medium	High	High	Medium	High
3. Civil Society Organisations	Medium	Medium	High	Medium	High
4. Cooperating Partners	Low	Medium	High	Low	Medium
5. Professional Bodies	Low	Medium	Medium	Low	Medium
6. Audited Entities	High	High	Medium	Medium	High
7. Academia	Low	Low	Low	Low	Low
8. Citizens	Low	High	Low	Low	Low
9. Vice President	High	High	Medium	High	High
10. Judiciary	Low	High	Low	Low	Medium
11. PAC - Chairperson	High	High	High	Medium	High
12. Parliament – Opposition Political Parties	Low	Medium	High	Low	Low

Appendix II- Stakeholder Mapping

Stakeholder	Stakeholder expectation from the SAI	SAI's expectation from the Stakeholder
Media	• Quality Audit Reports • Analysis of findings in the Reports • Summary of findings in the reports (Executive Summary) • Access to other information within the office on the SAI Developments	• Disseminate Audit Reports • Explain the content of the report • Highlight impact of Audit Work
Civil Society Organizations	• Timely production of quality Audit Reports • Summary of Impact of the Audit Reports • Effective collaboration on analysis of the reports • An accountable and transparent National Audit Office	• Explain work of the SAI to the public • Discuss with communities on issues in the Audit Reports • Lobby on behalf of SAI with the Executive on legislative changes needed • Support the independent operations of the SAI • Lobby for funding on behalf of SAI
Audited Entity / Executive	• Quality and Timely Audit Reports • Explanation of findings • Recommendations on how to improve internal controls • SAI understanding context of decisions made by clients • Explain clearly the mandate of the SAI in view of the assignments being carried out	• Timely response to Audit inquiries / queries • Availability of Audit evidence • Accessibility to information • Knowledge of Accounting Policies and Framework to use for reporting
Parliament	• Quality Audit Reports • Timely production of the Audit Report	• Effective audit recommendations of SAI's reports • Timely production of PAC status reports
Internal Stakeholders	• Guidance on audit work • Recognition on good work achieved • Kept informed on developments in the SAI • Clarification on staff matters • Employee motivation	• Staff commitment to work • Disseminate work of the SAI • Adherence to ethics and standards in place

Appendix III - SWOT Analysis

Strengths

1. Strong Legal provisions that enables the SAI to be an effective institution
2. Leadership with vast experience in public sector auditing
3. The Auditor General understands the importance of communication and is enthusiastic about improving both internal and external communication
4. Approved communication policy - Established channels of communication
5. The Office has an established communication office (One dedicated/competent staff)
6. Improved accessibility of Audit reports for the public through the use of the official website.

Weaknesses

1. Inadequate Communications office structure
2. Inadequate budget provision to undertake outreach activities
3. Lack of Analysis/market research on external stakeholders and their viewpoints on their communication preferences.
4 Stakeholder's limited knowledge of Audits done and the Audit Process followed
5. Failure to understand the Communication function by management and staff
6. Intranet has been down for a long time now

Opportunities

1. Advancement of communication tools to create the potential opportunities to make a big impact on work of a SAI
2. Media interest in the SAI and accountability issues
3. Availability of communication platforms on social media – Tweeter, Facebook, WhatsApp, etc.
Growing stakeholder support for the SAI
4. Strong International Community Support on communication – AFROSAI-E/IDI Training and support
Government wide network (internet and email services centrally paid for and on one platform)

Threats

1. Unwarranted criticisms about the SAI may jeopardize trust in the work of the OAG.
2. Misunderstanding role of the SAI – Some stakeholders think the SAI is not effective because it doesn't have teeth to secure Executive accountability and enforce implementation of PAC and AG's recommendations
3. Integrity issues could arise among Auditors
Possibility of political interference may undo support towards the work of the SAI currently being enjoyed
4. Inadequate funding
5. Audit report weaknesses - Key messages, quality of reports
6. AG reports are the main product ambiguity, not clear to readers

Appendix IV – Roles of Stakeholders

INFORMER	OPINION MAKER	DECISION MAKER
1. **Members of Staff** ▪ They keep first-hand information as they are the ones working in the SAI ▪ Share information between management and staff but can also share among staff.	1. **Parliament – Opposition Political Parties** ▪ Hold Government accountable in Parliament ▪ Support for strengthening of SAI operations	1. **CPs -** Swedish Embassy, Norwegian Embassy, US Embassy, Irish Embassy, IDI, World Bank. ▪ Funding to SAI for capacity building ▪ Technical support ▪ Need to audit the projects funded by them ▪ Support for Independence of SAI ▪ Accountability and Transparency in use of public funds
2. **Media** ▪ Need details of audit reports issued by SAI ▪ They inform the General Public	2. **Public – Citizens** ▪ The community interested in how public funds are used ▪ Hold Government accountable ▪ Progress on Projects implemented within their communities	2. **Judiciary** ▪ Interpretation of cases under prosecution ▪ Adjudication ▪ Legal advice
3. **Civil Society Organizations** ▪ Analysis of AG's reports ▪ Pressure Government to act on AG's reports ▪ Follow up on projects and service delivery to the citizenry	3. **Media** ▪ Can influence public discussions through editorial comments ▪ Running programmes repeatedly to sway public opinion.	1. **Vice President** ▪ Facilitates the tabling of Audit Reports in Parliament on behalf of the SAI ▪ Presentation of Bills and budget on behalf of the SAI
4. **Professional Bodies** ▪ Can support work of the SAI in line with the standing of their stance	4. **Academia** ▪ Political scientists ▪ Students ▪ Researchers Use reports of the SAI for academic research	2. **Professional Bodies** ▪ Determine standards to be adopted and implemented
5. **Audited Entities** ▪ Provide the SAI with relevant information during audits	**Parliament – Opposition Political Parties** ▪ Can use reports of the SAI to gain own political mileage ▪ Support the work of the SA	1. **Public Accounts Committee – Chairperson** ▪ Issues recommendations on findings of the SAI

Appendix V - Stakeholder Analysis and Linking Strategy

SAI Strategies with Stakeholder					
Position on the SAI environment: • External Non-Institutionalised • External Institutionalized Environment • Inner Environment	**Classification of stakeholder:** • Strategic Partner • Interest Group • Pressure Group • Opposition Group • Passive Group	**Role as stakeholder:** • Informer • Opinion Maker • Decision Maker	**Priority for SAI: 1, 2 or 3**	**Responsibility based on the SAI internal communication diagnosis** (names and departments, leader of the team)	**Linking strategy:** • Approaching • Engaging • Positioning
1. Parliament – PAC • External Institutionalized Environment. • External non-Institutionalized	**Strategic partner and Interest** PAC relies on reports of the SAI for their work. The SAI should now strive towards making the legislature as a strategic partner to ensure that all its recommendations are implemented. Further, the legislature could also help in achieving greater independence of the SAI.	• **Opinion** • **Decision makers**	**Priority 1** The current legislature has experience in working with the SAI. The SAI will therefore need to use engaging and positioning strategies to achieve greater audit impact.	**Top Management:** • Head of SAI • Deputy head of SAI • Director in charge of planning • Directors of Audits Their responsibilities are vital in dealing with the legislature as strategic partner that requires enough **Experience** and a good knowledge of all SAI processes and products. **Middle Management:** ▪ Communication Officer ▪ Parliamentary liaison officer Their responsibilities are critical to manage and follow up all the planned activities.	• Engaging • Positioning

Stakeholder	Role	Function	Priority	Key Contact	Engagement Strategy
Internal Staff Engagement can be greatly enhanced by concentrating on key internal stakeholders, namely employees in the SAI	**Strategic partner** Represents the image of the SAI to the outside world.	**Informer, Opinion and Decision maker** They give guide to SAI with information to making decisions. Helps the SAI on issues promoting accountability and transparency as well as issues of ethics within the SAI	**Priority 1** Helps in the creation of good and mutual relationships between team members for better performance of service delivery	**Management staff** Acting Auditor General, Deputy Auditor Generals, Directors of Audits, gives guidance on the operations of SAI and on how to achieve set objectives and goals within the SAI.	• **Engaging** Informing members of staff about latest developments within the SAI and the Central Government systems through Internal Memos, Notices or Official website and constantly reminds Auditors on ethical issues.
Media: External non institutionalized environment. Use of public resources risk areas, contribution to service delivery by government, how to help the SAI achieve set goals and targets	**Interest group/ pressure group** Disseminates findings of the annual audit report through mediums such as Radio, TV, and Print to the general public that share same interest as the Office of the Auditor General.	**Informer / Opinion maker** Disseminates reports and other information from the Office of the Auditor General	**Priority 2** Coordinates information between the Office and the Auditor General and the public.	**AG and PRO** Holds and issues press releases and responds to queries from the public about the Annual Audit Reports and any other queries or inquiries involving the SAI. Makes follow-up on audit reports and implementation of recommendations	• **Approaching** • **Engaging** • **Positioning**
Civil Society Organisations External Non Institutionalized Environment	**Passive, interest and pressure groups** demand for transparency and accountability in the utilization of public	**Informers and opinion makers** Provide information that is relevant to the	**Priority 2-** The usually play an integral role in lobbying for financial	Public Relations Officer	• **Approaching** • **Engaging.** Play an important role in representing the views of the general public

	resources and also follow-up on the recommendations in the annual audit reports to ensure action is taken	operations of the SAI	support.		
The Executive and Audited entities **External Institutionalized Environment**	**Strategic partners, pressure Groups Interest groups** Determined by the outcome of the audits	**Informers Opinion, decision makers**	**Priority 1 -** Help the Office of the Auditor General its mandate	Auditor General DAGs Directors PRO Auditors	• **Engaging** • **Positioning** Constant engagement ensures continued audit presence in audited entities

Appendix VI - Communication Plan

Stakeholder: Public Accounts Committee

Objective: Strengthen collaboration with PAC for improved implementation of audit recommendations by audited entities

Strategies	Tactics/Tools/Channels	Resources	Scheduling
Engaging • Preparing extensive briefing notes to PAC issues raised in the audit reports • Provide guidance PAC deliberations on issues raised in the individual audit reports • Train members of new Committees on Local Authorities and Parastatal Bodies on how to conduct deliberations **Positioning** • Training of liaison officers between SAI and PAC in handling PAC sessions • Create database for audit recommendations and outstanding issues • Develop capacity for Parliament to follow up Outstanding Issues	• Before commencement of PAC deliberation, the Auditor General to make presentation to PAC on the issues raised in annual audit report • Develop a system to track outstanding issues from PAC recommendation report. Channels to be used will include: • Briefing notes • Meetings/Workshops • Audit Reports • Newsletter	• Facilitators (K45,000) • Conference facilities (K112,500) • Per Diems/ Allowances (K140,000)	• October 2018 (Main Report) • January 2019 (Parastatal Report • March 2019 (Local Authorities Report) • June 2019 (Outstanding Issues Database)

Stakeholder: Internal Staff

Objective: To improve the SAI's internal communication for improved staff motivation and collaboration

Strategies	Tactics/Tools/Channels	Resources	Scheduling
Engaging • To engage staff by promoting the principles of openness and transparency in all communication. • Revamp the OAG Intranet • Promote the usage of existing communication channels such as Intranet and internal emails among all OAG Staff	• Bi-annual open meetings held annually between management and other staff to encourage openness and transparency • Develop and implement an chat room online by 2021 to discuss staff welfare matters Tools/channels to be used will include: • Intranet • Official email system • Website • Surveys • Round Table discussions • Top management meetings • Newsletter • WhatsApp	• Systems Developers • Meeting rooms (K200,000) • Server room equipment (K150,000) • Refreshments (K20,000)	• Bi-Annual (June and December) Meetings-2018 to 2021) • Quarterly Meetings (March, June, September, December) • Weekly and daily communication.

Stakeholder: Media

Objective: To raise awareness on the audit process among the media houses for objective reporting

Strategies	Tactics/Tools/Channels	Resources	Scheduling
Approaching • Workshop for media including those currently not covering the work of SAI fully **Engaging** • Hold press conferences after	Continuous engagement Quarterly media briefs on new development within the SAI Channels to be used: • Press release • Press conferences	• Communication experts • Facilitators • Workshop facilitators • Graphics designer • Presenter or narrators	• Annual conference (September 2018/19/20) • December 2019/20/21 (simplified version of report)

	Newsletters • Website • Info graphics • Media workshops

release of Audit Reports with targeted media houses
Positioning
• Ensure there are clear mechanisms to constantly keep in touch with the media
• Simplification of audit reports

Stakeholder: Civil Society Organizations / Citizens

Objective: Strengthen collaboration with CSOs for greater impact of audit findings on citizens' lives

Strategies	Tactics/Tools/Channels	Resources	Scheduling
1. Approaching i. Explain role of the SAI in the accountability process in general ii. Distribution of audit reports and explanation of findings **2. Engaging** i. Public discussions	i. TV interviews ii. Radio discussions which include phone in iii. Printed reports iv. Newsletters v. Shows and exhibition vi. Website vii. Focus Groups Discussions	i. Competent and qualified staff ii. Presentation tools (K30,000) iii. Financial resources - • Travel costs (K 286,500) for radio shows • Shows & Exhibits - (K387,000)	i. Public Holidays when shows and exhibitions take place (June and July 2018/19/20 ii. After release/ tabling of audit reports (October to November)

Stakeholder: The Executive

Objective: To improve communication and collaboration with the Executive

Strategies	Tactics/Tools/Channels	Resources	Scheduling
Engaging • Period meetings to discuss the Reports of the SAI and	• Annual Planning Meetings - invite the Vice President Office or representative from	• Management time • Conference facilities (K1,500,000) • Staff expenses (K900,000)	• January 2019/20/21

its needs

Positioning
- Collaborating on strengthening of Public Financial Management
- Partnering with the Treasury for financing the SAI Adequately

Cabinet Office to make presentation	
• Exchange visits with Secretary to the Treasury on financing the SAI	• Meeting rooms
Channels to used:	
• Meetings	
• Telephones	
• Conference	

Stakeholder: Audited Entities

Objective: To improve collaboration with audited entities for improved public financial management

Strategies	Tactics/Tools/Channels	Resources	Scheduling
Engaging • Sensitising staff on Public Financial Management • Discussions of audits findings • Issuing workable audit recommendations	• PAC Recommendations • Collaborate on addressing outstanding issues from the PAC recommendations Channels to be used: • Entrance and Exit Meetings with Management • Management Letters • Focus group meetings • Magazines	• Meeting rooms • SAI Staff • PAC Outstanding issues database	• January to June 2018/19/20/21 (for audit entrance/exit meetings)

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