



LESOTHO

**TERMS OF REFERENCE FOR A CONSULTANT
STRATEGIC AND OPERATIONAL PLAN DEVELOPMENT**

1. BACKGROUND

The Office of the Auditor-General as a Supreme Audit Institution promotes public accountability by ensuring that the administration is accountable to itself and to Parliament. The office derives its mandate from Section 117 of the Constitution of Lesotho, Audit Act of 1973 and Statutory Bodies Act of 1973. These legal instruments requires the office to undertake a full audit of all accounts relating to the consolidated fund of Lesotho, other accounts and public stores for the purpose of providing an overall opinion on the accounts.

In pursuit of public financial management capacity development, the Government of Lesotho is embarking on a Reform Programme to address challenges identified in the different components of the Public Financial Management. The Office of the Auditor-General, as part of the public financial management reform programme, requires capacity development to effectively impact on public sector accountability and transparency.

2. OAG CURRENT SITUATION

The Audit Act, 2016 provides for the independence of the Office of the Auditor-General (OAG) and establishes the office as an autonomous body corporate, with financial and managerial/administrative autonomy, which presuppose availability of appropriate human, material, and monetary resources for its operations.

The Act also provides for an expansion of the audit services to include specialised audits such as Performance, Compliance, Information Technology and Forensic Audits. OAG's independence makes it a prerogative for the office to decide on the caliber of staff to be employed and compensated with the advice of the Audit Advisory committee. This also includes strengthening the OAG human resource capacity to cater for the magnitude of OAG's mandate.

In view of the above developments, the OAG needs to review and update the strategic plan to adequately cater for the demands of an independent office. The updating of the plan is also critical for the strategic development of the office to ensure that it achieves the vision, and it is imperative for the office to realise the vision coming to fruition. While the OAG has a

strategic plan developed in 2018 by internal human resources, the plan is deficient as it is more on the operational level than the strategic level due to in-house capacity constraints, hence, the need for the upgrade.

For purposes of building in-house capacity in strategic planning OAG needs the Technical Assistant to improve the strategic planning and thinking capacities of managers through mentoring during strategic planning process.

3. SCOPE OF WORK

In undertaking the assignment, the Technical Assistant is expected to review and update the current strategic plan and operational plan as well as providing training/mentoring for forty managers on strategic planning development by focusing but not limited to the following:

- A needs assessment exercise to determine the OAG current institutional, organisational and professional staff status in comparison with the desired situation espoused from the international and/or regional good practices, the current vision, public sector auditing concerns with a view of establishing deficient areas for improvement.
- An analysis of the OAG Strengths, Weaknesses, Opportunity and Threats (SWOT Analysis) in relation to the current operations and performance;
- Review the OAG existing vision, mission, values and strategic focus areas in relation to the mandate and Audit Act to determine strategic alignment
- Develop performance measures against which the office implements, monitors and evaluates the strategic plan, tracking performance on the strategy for organisational effectiveness, operational efficiency and accountability.
- Develop the implementation matrix as a bridge between the strategic plan and the operational plan identifying and prioritising the projects to undertaken to achieve the goals and objectives of the strategic plan period. Determining human, financial and time resources required for the projects and the success factors and the risks involved.

- Prepare an updated/new Strategic Plan and Operational Plan
- Develop in-house capacity through skills transfer during the review and plans development
- Develop a Monitoring and Evaluation Framework to track progress against the key result areas and priorities of the strategy plan and a Strategic Review and Update Report that presents the detailed findings of the review, updating of plans and mentoring of managers.

Key Deliverables

At the end of the assignment, the Technical Assistant will be expected to produce the following documents:

- A Strategic Plan
- An Operational Plan
- A Monitoring and Evaluation Framework

Timeframe

The Technical Assistant is expected to complete this assignment in thirty (30) working days over a period of 3 months

4. REQUIRED QUALIFICATION AND EXPERIENCE

The consultant should have the following qualifications and experience:

Qualifications

- Masters Degree in Economics or area of planning and related field

Experience

- A minimum of 5 years of work experience in strategic planning, organizational assessment and development plan and management
- Demonstrate knowledge and experience in public sector auditing and have worked with or done some work with Audit office and familiar with operations and its operating environment
- Strategic Plan production