



STRATEGIC PLAN

(17 JULY 2025- 16 JULY 2030)



OFFICE OF THE AUDITOR GENERAL
ANAMNAGAR, KATHMANDU
Nepal, July 2025

दूरदृष्टि (VISION)



जवाफदेहिता, पारदर्शिता र निष्ठा प्रवर्धन
गर्ने विश्वसनीय सार्वजनिक संस्था

*(Be a Credible Public Institution
in Promoting Accountability,
Transparency and Integrity)*

स्वतन्त्र एवम् गुणस्तरीय
लेखापरीक्षण सेवा प्रदान गर्ने

*(Provide Independent
and Quality Audit Service)*

गन्तव्य (MISSION)



मूल्य मान्यता (Core Values)



स्वतन्त्रता

(Independence)

निष्ठा

(Integrity)

पारदर्शिता

(Transparency)

जवाफदेहिता

(Accountability)

व्यावसायिकता

(Professionalism)

Foreword

The Office of the Auditor General is playing a significant role in promoting public accountability, transparency and integrity and contributing to maintain good governance and financial discipline through quality audit services. In carrying out the responsibilities conferred by the Constitution and federal laws, the Office has been working to enhance the institutional capacity and professional staffs' competence, taking into account the international good practices and the organizational, functional, administrative and financial independence as provided in the Lima and Mexico Declarations issued by the International Organization of Supreme Audit Institutions (INTOSAI). This strategic plan is the fifth strategic plan of the Office. Continuing the efforts of the past, this strategic plan has been prepared by analyzing the current situation and considering future challenges and needs. While formulating this strategic plan, the process mentioned in the Handbook on Strategic Management of Supreme Audit Institutions issued by INTOSAI Development Initiatives (IDI) has also been taken as a basis.



In the process of formulating this strategic plan, processes such as analyzing the current situation and the future outlook have been worked out with the participation of internal and external stakeholders to identify the strategic direction. Among the challenges identified in this process, the increasing dependence on information and communication technologies used in the public sector and being able to perform work in accordance with the changed federal governance system are the main challenges. Similarly, other challenges include meeting the expectations of stakeholders and the increasing scope of audits and the auditing of the emerging topics of auditing such as: sustainable development goals, public debt management, disaster management, environmental management, green economy, gender issues, information technology including artificial intelligence. Considering these challenges, key strategic issues have been determined and the related strategic goals and objectives have been set forth. The activities required to achieve the set objectives have been presented in the implementation matrix.

I am confident that the implementation of this strategic plan will enhance the professional reputation of the office, improve the quality of audit and its impact that will bring performance results at a new height. I am confident that quality audit will contribute to enhance good governance by improving public financial management, public service delivery and overall governance arrangements.

I would like to express my heartfelt gratitude to the officials of the Federal Parliament, officials of the Federal and Provincial Governments, representative organizations at the local level, members of the Audit Advisory Committee, as well as all other stakeholders and organizations, as well as all the employees of the office who played an important role in the formulation of the plan.

(Toyam Raya)
Auditor General

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Introduction

1.1 Background

Article 241 (1) of Constitution of Nepal, states that “ The accounts of all Federal and State Government Offices including the Office of the President, Office of the Vice-President, Supreme Court, Federal Parliament, State Assembly, State Government, Local level, Constitutional Bodies and Offices thereof, Courts, Office of the Attorney General, Nepal Army, Nepal Police and Armed Police Force, Nepal shall be audited by the Auditor-General in accordance with the law, with regard to, inter alia, the regularity, economy, efficiency, effectiveness and the propriety thereof.”

Article 294 of the Constitution stipulates that the Auditor General (AG) must submit his annual report to the President and that he may prepare a separate annual report on the activities of each province and submit it to the provincial head. Section 19 of the Audit Act, 2019 states that the report must include a description of the activities carried out by the Auditor General during the year, a summary of the main findings from the audit, the status of the implementation of the audit report, and any improvements to be made in the future, as well as other necessary matters. As per the provision of the Constitution, the Auditor General has been submitting an annual report to the President and the Provincial Heads. Similarly, a separate audit report has been issued for each local level. In addition, there is a provision for the Auditor General to audit other bodies specified in the federal law as auditable by the Auditor General and fully government-owned corporate organizations.

The Audit Act, 2019 has empowered the Auditor General to conduct a final audit by selecting the audited entity or any of its units and examining the financial transactions and other activities related to it one by one or in between or only a few percent, specifying the method, scope and period of the audit. In addition, the Auditor General has the authority to conduct the audit and present the facts obtained from it, to analyze and criticize it, and to issue a report with an opinion on the financial statements as required. Similarly, the same Act also mentions the subjects to be audited.

According to Section 29 of the Audit Act, 2019, Nepal Government Auditing Standards (NGAS) have been issued adopting the International Standards of Supreme Audit Institutions (ISSAIs). In order to implement these standards as per the requirement, audit guidance and guidelines have been issued.

The Office of the Auditor General of Nepal (OAGN) is currently operating from its central office in the federal capital, Kathmandu, and the office deploys employees for field audits as per its annual audit plan and audit schedule. The organizational structure of the office approved in 2078 BS has approved the posts of 643 employees. As per the approved organizational structure, OAGN constitutes four Audit Departments led by Deputy Auditor Generals, which comprise 18 Audit Division and 36 Directorates. In addition, there is an Audit Advisory Committee to provide essential advice on contemporary audit-related issues. In Similarly, work is also performed by availing subject-specific expert services, in cases where expert services are needed as per the requirement.

Arrangements have been made to conduct risk assessments of the offices to be audited, based on specific indicators and conduct field audits for high-risk offices using a detailed procedure, and through minimum procedure for low-risk offices.

1.2 Rationale for strategic planning

The need for public sector auditing and the expectations of stakeholders have increased. To remain focused on its vision and mission through quality audit services, the office must develop professional capacity and make the best use of available resources. It is necessary to address fundamental issues about the activities and indicators that allows to fulfil its vision and mission by achieving the set goals and objectives. The strategic plan serves as the most appropriate options for enhancing the quality of public sector auditing and drive its activities systematically in achieving set goals, and objectives and provides the possible best solution to achieve the desired results.

The Strategic Plan (2021-2025) of the Office of the Auditor General is in the final phase of implementation. To make auditing more qualitative and systematic, the Nepal Audit Management System (NAMS) has been implemented since November, 2021. Since then, audit management has transformed through the use of information technology in auditing. To remain in line with national and international developments in the field of public financial management, there is a need to revise the audit methods, procedures and methods. Specifically, with the appointment of the new Auditor General, it becomes imperative to prepare the strategic plan in line with the new thoughts and perspective.

This plan will play a crucial role in the effective utilization of available resources in the office and also establish a premise for office to sustainably perform its work. This impels in bringing impact and making a difference in the lives of citizens by carrying out the activities of the office in a planned manner and enhancing audit results and its impact.

OAGN, as a country's Supreme Audit Institution (SAI), has been making a significant contribution to maintaining good governance through quality audits in line with its values. This strategic plan has prepared a clear framework for enhancing the quality of audits and the professional development of the Office's employees. The implementation of this SP is expected to play an important role in improving public financial management, maintaining financial discipline, and reducing irregularities and corruption.

1.3 Methodology

A Strategic Plan (SP) Formulation Committee was formed to formulate this strategic plan. The committee has prepared this plan following the procedures included in the Strategic Management Handbook for SAIs published by the INTOSAI Development Initiative (IDI) in December 2020. A public notice was issued referring relevant stakeholders to provide necessary suggestions on the issues to be incorporated into the SP. In the process of preparing the plan, the committee has reviewed the implementation of past strategic plans, analyzed the situation, and held discussions, interactions, and consultations with internal and external stakeholders, including employees of the Auditor General's Office, representatives of parliamentary committees, representatives of audited bodies, media

personnel, representatives of civil society organizations, development partners, and accounting professionals. Stakeholders' analysis was also conducted to address the key concerns and aspirations of key stakeholders by analyzing the underlying issues of the feedback and suggestions given by them. Similarly, this plan has been crafted based on the suggestions received from the former Auditor General and other officials, members of the Audit Advisory Committee and experts by organizing an interaction program.

The process also included the consideration of reform areas recommended in the OAGN's Performance Assessment (SAI PMF) report conducted by the State Audit Office of Thailand (SAO) in 2021 and the best practices of SAIs of other countries.

2. Situation Analysis

2.1. Assessment of the Strategic Plan 2021-2025

The OAGN's Strategic Plan (2021-2025) included five key strategic goals, which include: Improving the Quality and Impact of Audits, Strengthening Independence and Mandate, Enhancing Internal Governance, Developing Organizational Capacity and Enhancing Professional Relations with External Stakeholders. Under these goals, fifteen different strategic objectives were set and altogether 201 activities were determined. The determined activities were included in the office's annual budget and program.

The Steering Committee (SC) formed to monitor the implementation of the strategic plan held regular meetings in the presence of staff of the Divisions/Directorates responsible, gather data, compile and monitor progress, discuss the way forward, and prepare a mid-term evaluation report. As per the report, out of the 201 activities mentioned in the plan, 31 activities were fully implemented, 86 were partially implemented, 70 activities have not been implemented yet and 14 activities are still in the process of implementation.

Implementation of the previous strategic plan has led to various improvements in the structure of audit reports, organizational structure, physical infrastructure and resources, internal working environment and quality of audit, manpower and capacity development, information and communication, etc. The risk-based audit approach was adopted, and Nepal Government Auditing Standards (NGAS) was issued in July 2020 based on the ISSAIs. Audit Guides relating to financial, compliance and performance and other sectoral audit directives were developed and implemented through the web-based Nepal Audit Management System (NAMS). Risk-based audit approach has been adopted and audit has been performed accordingly.

A new office building has been constructed during the period of plan creating ease in operation of the office. Improvement works related to information systems, vehicles and other infrastructure have been carried out gradually. In 2021, Peer review of the office was conducted by SAI Thailand and report was submitted including various insights and foresights for improvement in present and future. Improvements in Audit and Follow-Up Audit has been made by Collaborating and communicating with stakeholders by conducting regular interaction physically and virtually with the Public Accounts Committee(PAC), Chief Accounting Officers of Federal and Provincial Ministries, Provincial Chief, Provincial Assembly, Province Public Accounts Committee, Chief Minister and other ministers of the Provincial Government, and Local Level Officials and Staffs. Efforts are being made to keep well-informed about the work performance of the office by publishing audit magazines and bulletins, and to enhance the knowledge and skills of the employees. Similarly, to enhance audit effectiveness coordination and collaboration have been done with the media and stakeholders. MoU with some peer SAIs, and multi-lateral & bilateral relations have been established for the capacity development of OAGN staff.

Despite all these improvements, there remain some areas to improve that are related to the overall performance of the office, which have been highlighted below:

- Issues relating to the functional, administrative, and financial independence of the office are still to be pursued to make them aligned with INTOSAI's Mexico Declaration,
- There are some areas to improve in the internal environment such as making planning (Strategic audit and annual audit) more robust and strategized, Expanding the organizational structure to the provincial level in line with the functional and federal structure, establishing an open and transparent communication mechanism to establish relationships with stakeholders, improvise issues of internal governance by automating office procedures and promoting and exhibiting integrity in practice.
- The number and quality of performance audits should be increased.
- Segregate Financial, compliance and operational audits and reports should be prepared accordingly.
- Provide opinion on consolidated financial statements by preparing the audit report and annual report separately.
- Enhancing quality of work and robust supervision and monitoring system,
- Leveraging with technology in office management and auditing, and focusing on remote auditing.
- Develop pathways and create competence framework, and conduct Capacity development programs for professional development of staff.
- Introducing a robust system of follow-up and a system of measuring audit impact.
- Enhance communication and collaboration with key stakeholders.

2.2. Domain-wise Current Situation

The Supreme Audit Institution Performance Measurement Framework (SAI-PMF) issued by INTOSAI SAI PMF provides for six domains that contribute for value and benefit to the citizens by promoting accountability, transparency and integrity. To adapt with the best practices adopted by Supreme Audit Institutions (SAIs) of the world, a description of the facts found while assessing the domain-wise current situation of OAGN is described below.

2.2.1. Independence and Legal Framework

As per Part 22 of the Constitution of Nepal, the Auditor General of Nepal has a mandate to conduct the audit of all federal, provincial, and local level Government offices, with due consideration given to the regularity, economy, efficiency, effectiveness, and propriety. The Auditor General has also been mandated to audit the fully-owned government corporate bodies. The Constitution also stipulates that while appointing the auditor of a corporate body

where the Government of Nepal (GoN) or Provincial Government owns more than fifty per cent of the shares or assets, the Auditor General shall be consulted.

As per Article 294 of the Constitution, Auditor General has to submit an annual report to the President, and the report is laid down to the Federal Parliament by the Prime Minister. The Auditor General can prepare a separate report in relation to the functioning of each Province and submit it to the Chief of the Province, and the matter or contents of the reports may be determined by federal law. Audit Act, 2019 has made provision for the submission of audit reports to local levels.

The Constitution of Nepal also appears to have assimilated the basic provisions regarding the independence of SAIs mentioned in the Mexico Declaration of the INTOSAI. As per the Constitution, Auditor General is appointed by the President under the recommendation of the Constitutional Council for the tenure of six years and can be removed from the position only with a two-thirds majority of the total number of the then members of joint session of both Houses of Federal Parliament. Also, the terms and conditions of services are determined by a separate law. Unrestricted access to the documents and information of the audited entities is provided by the Constitution as well. Expenditures relating to remuneration and administration of the Auditor General's office are chargeable on the Consolidated Fund. However, in practice, the Auditor General has not been granted the functional, administrative, and financial independence envisioned by the Constitution.

The subject matter of audit, auditing procedures and methodology, timing and format of communication audit findings and results, and the autonomy regarding follow-up audit and related areas evidently need to be managed sustainably. The Auditor General is accountable to the federal parliament under Article 293 of the constitution in relation to his/her annual report. As per the spirit of the Constitution, the AG should be held accountable to the parliament by maintaining his/her functional autonomy, but the parliamentary committees do not seem to have paid attention to the Auditor General's independence in some audit-related matters. The Auditor General has also limited autonomy regarding human resource management. He/she is dependent on the executive for the required type and number of workforce to discharge his/her constitutional responsibilities. This has impaired SAI's autonomy envisioned in the Mexico Declaration. The Auditor General is also not financially independent to determine and mobilize the budget necessary to perform its work, as stated in the Mexico Declaration.

2.2.2. Internal Governance and ethics

OAGN's operations are directed by the constitutional and legal provisions and further provisioned through the strategic plan. The OAGN prepares Annual Audit Plan (AAP) and annual audit calendar to conduct audits in effective and orderly manner. It includes the audit coverage, audit approaches, categorization of audit entities as per their risk, types of audits to be conducted, and focus risk areas for audit. The audit calendar is communicated to Federal and Provincial Governments and Local Level Governments through the chief secretary and through concerned ministries. Based on this plan, all audit Divisions, Directorate Generals and Directorates prepare entity-level and office-level audit plans to implement the annual audit plan. Progress on reform initiatives is prepared and reported on a periodic basis as stipulated.

Audit work is closely supervised by a higher authority regularly to ensure whether audit has been effective and in orderly manner as per prescribed methods and procedures. Additionally, Quality Assurance Review (QAR) of the selected audit files is done by the respective reviewers.

The office has implemented the ISSAI 130; Code of Ethics issued by the INTOSAI. To implement it effectively, the office has implemented Code of Ethics Implementation Directives in 2023. Auditors should identify ethical issues and potential threats, to demonstrate ethical behavior, and implement the code of conduct in a way that is perceived by stakeholders. Auditors are required to declare compliance of the code of ethics for each audit assignment. A high-level committee constituted by the Auditor General has been formed to monitor the compliance of the Code of Ethics.

The office has approved the organizational structure based on the organization and management (O&M) survey conducted in 2021. To align with the federal structure, there is need to establish offices in provinces and manage the human resources. The majority of the staffs have a background in management and commerce, thus managing human resources from other disciplines is essential to carry out the task since the nature of the office's activity demands multidisciplinary human resources. The office has tried to utilize modern technologies to perform its activities, however, there is a need to leverage with technology even more and automatize its activities.

2.2.3. Audit Quality and Reporting

OAGN has implemented Nepal Government Auditing Standards (NGAS), which are the adoptions of ISSAIs. Based on it, OAGN has prepared audit guides and directives. The OAGN has been conducting audit using a risk-based audit approach. Entities have been classified into high risk and low risk based on risk analysis, and the audit methodology has been determined accordingly. Audit plan is prepared to address the areas of risk by identifying inherent and control risks in entities/offices, and audit is conducted accordingly. The audit plan determines the nature, timing, and extent of audit procedures. Audit procedures include tests of control, analytical procedures, and tests of detail. While conducting an audit, various techniques such as physical verification, observation, inspection, computation, confirmation, analysis, comparison, inquiry, discussion, and interview are used to gather reliable, sufficient and appropriate audit evidence.

To conduct financial, performance, and compliance audits, respective Audit Guides have been prepared, and for auditing issues such as Sustainable Development Goals (SDGs), public procurement, project financial statements, revenue, administrative expenses, environmental, disaster management, code of conduct implementation, and quality assurance reviews, directives have been prepared accordingly.

An Entry meeting is held to inform about the audit subject and area, continuous communication is maintained constantly while examining various subjects, documents, and evidence during the audit, and Preliminary Audit Report (PAR) is issued based on the discussion on the draft of the report. After considering the response on audit issues received from the audited entities, substantive issues from the remaining issues raised in preliminary audit reports are included in the AG's Annual Report. OAGN has initiated to issue the Final

Audit Report (FAR) with opinion on Ministries and Entities Consolidated Financial Statement.

The Public Accounts Committee (PAC) discusses and provides directions on the Auditor General's annual report. The approved report of PAC is to be implemented by the Chief Accounting Officer and OAGN. However, the issues raised in the AG's report are not discussed timely and irregularities are not settled promptly resulting in recurring issues every year.

A dedicated permanent institutional arrangement is necessary to regularly update the auditing standards and guidelines prepared by the office to make auditing systematic and qualitative.

2.2.4. Financial Management, Assets and Support Service

The Management Department of the OAGN manages the financial resources, assets, and support services. The office receives a budget ceiling from the National Planning Commission (NPC) and formulates the budget in the Line Ministry Budgetary Information System (LMBIS) for the subsequent year. After the approval of the annual program from the NPC and LMBIS from the Ministry of Finance, the Office receives authorization for budget expenditure to implement the programs. Financial statements are prepared on the basis of accounts maintained in accordance with the provisions of the Financial Procedures and Financial Responsibility Act, 2019 and the Regulations, 2020, and audited in accordance with it.

After severe damage to the office building in Babarmahal by the devastating earthquake in 2015, it has been operating from a new building in Anamnagar in 2021. However, due to the increase in the number of staffs positions in the office, there is lack of adequate office space, so the office has been operated by renting a house too. Major Physical Infrastructure and facilities available with the office are as follows:

(As of mid-july, 2025)

SN	Infrastructure and Physical Facilities	Unit	In use
1	Building	No.	2
2	Land		10
3	Computer (Desktop)	No.	225
4	Laptop Computer	No.	559
5	Printer	No.	304
6	Photocopier	No.	13
7	Scanner	No.	7
8	Digital Camera	No.	2
9	Video Camera	No.	1
10	Multimedia Projector	No.	4
11	Vehicles (Car, Jeep)	No.	39
12	Staff Bus	No	1
13	Motorcycle	No.	96

2.2.5. Human Resources and Training

The Governance affairs department manages the human resources of the office. The Office obtains required manpower through a competitive examination conducted by Public Service Commission (PSC). The Office sends a requirement letter to the Ministry of Federal Affairs and General Administration (MOFAGA). The MOFAGA coordinates with the PSC and the staffs are selected and appointed as per the procedure of the PSC. The Human Resource structure of the OAGN, fulfilled with respect to the approved positions is depicted as follows:

(As of Mid-May, 2025)

S.N.	Description	Human Resource		Remarks
		Approved Position	Fulfilled	
1.	Deputy Auditor General	4	4	
2.	Assistant Auditor General	18	18	
3.	Director	113	108	Including IT, Law, Expert.
4.	Audit Officer	255	227	Including IT & Law
5.	Audit Superintendent	130	105	
6.	Audit Inspector	16	16	
7.	Others	107	79	Computer Operators, Drivers, Helpers, etc.
8.	Total	643	557	

The Office conducts an Organization and Management (O & M) survey, which is approved by the Council of Ministers with the consent of the MOFAGA. The Ministry of Finance (MOF) operates the audit service as per the provisions of the Civil Service Act, 1993 and the Regulation, 1994. Deputy Auditor Generals (DAG) and Assistant Auditor Generals (AAG) are appointed and promoted based on the decision made by the Cabinet of Ministers. Likewise, appointment and promotion of Directors and Audit Officers is done by the MOF. The Governance Affairs Department manages and allocates divisional responsibility of the human resources of the office. Employees are promoted based on their seniority and evaluation of work performed, and work efficiency evaluation. The organizational structure of the Office is attached in **Annex 1**.

As per the Audit Act, the Auditor General is empowered to appoint eligible professional auditors as his assistants to conduct audits of corporate bodies fully owned by the government. In addition, there is a provision that Auditor General can also appoint other experts as per requirement. It also provides consultation in auditors appointment, to carry out the audit of a corporate body with GoNs majority of the shares or assets.

Policy, Planning and Human Resource Development (PP & HRD) Division manages human resource development program for its staff. The pre-service and in-service training are conducted by Government's Training Institutions i.e., Nepal Administrative Staff College (NASC), Public Financial Management (PFM) Training Centre. Sector-specific and audit-related trainings such as Financial, Performance, Compliance, Procurement, Revenue, Project financial Statement etc. are conducted by office. Newly appointed employees are provided training on basic auditing concepts and the Nepal Audit Management System (NAMS). The office provides a minimum of 18 hours of Continuing Professional Education

(CPE) for audit staffs to keep them up-to-date and remain competent in auditing. Many capacity-building initiatives such as pilot auditing, cross-border learning, and Information and Communication Technology-related training are also conducted by the OAGN. However, additional resources need to be set aside by the office to conduct training on topics such as green financing auditing and artificial intelligence, in order to enhance the capabilities of staffs in new areas of auditing. Office also needs to arrange more resources and funds to facilitate its audit staffs to participate in international training and workshops.

2.2.6. Communication and Stakeholder Management

OAGN has implemented Communication Strategy and a Stakeholders Engagement Strategy. These needs to be updated in line with this Strategic plan. Office conducts regular interaction with the Chief Accounting Officers of Federal and Provincial Governments, including officials and staffs of local level government. The office publishes its annual reports on its website and in print copies. It has also appointed the spokesperson, assistant spokesperson, and Information officer to disseminate information regularly and interact with the media. The Office publishes an Audit Journal semi-annually and an audit bulletin to disseminate information to the stakeholders. While preparing audit plan, highlighted issues in media are also taken into consideration. Office has also implemented the Citizen Participatory Audit Directives to engage Civil Society Organizations (CSOs) in Performance audit. The Communication Strategy and the Stakeholders' Engagement Strategy need to be updated to reflect recent developments in both the external and internal environments. Office has felt a need to develop a staff cadre with knowledge and experience in communication and media within the office.

2.3. Results of Peer Review 2021

While developing this strategic plan, we looked at the results of a peer review conducted using the SAI Performance Measurement Framework (SAI PMF) by the State Audit Office of the Kingdom of Thailand (SAO) in 2021. Since, the areas of improvement highlighted in the assessment report are still relevant, and have also been included in this plan which are as follows:

- ✓ The budget is prepared within the given ceiling by the National Planning Commission (NPC) and the office needs to prepare and submit its budget for approval to the Ministry of Finance. Thus, financial management is not independent from the executive. Financial Regulations, procedures, and directives implemented by the Government need to be complied. There is no provision for direct appeal to Parliament if the allocated budget is inadequate.
- ✓ The Government of Nepal approves the organizational structure and staff positions. The Nepal Audit Service exists as per the Civil Service Act, 1993, Accordingly, all employees of this service are appointed by the executive body, the Ministry of Finance, and government officials are involved in performance evaluation. Hence, the office does not have independence concerning organizational structure and human resources.

- ✓ Even though the amount recovered from the audit is mentioned, the method and system for evaluating the overall impact created by the audit has not been established.
- ✓ OAGN staffs are paid remuneration as determined by the Government. The Auditor General does not have the authority to alter the remuneration and to provide additional incentives.
- ✓ The office has not established a system for enhancing professional expertise. The specialized technical experts are usually outsourced.
- ✓ Although there is provision in the financial audit manual regarding materiality, in practice, qualitative and quantitative materiality are not properly determined in each audit.
- ✓ Ministry-wise detail status of follow-up audit is included in the chapter and annexure of the annual report. Moreover, separate report for follow-up audit is not prepared.
- ✓ There is a need to develop a human resources strategy to retain professional employees in service and provide them with career development opportunities. Recruitment, remuneration, performance appraisal and professional development policies related to staff administration and other human resources-related activities are carried out by the Government of Nepal.
- ✓ Indicators need to be determined to measure the perceptions and satisfaction levels of stakeholders regarding the communication and results of the office.

2.4. External Environment Scanning

External Environmental scanning has been conducted in consultation with stakeholders, considering significant legal, economic, socio-cultural, technological, environmental, and ecological factors affecting the work of the Office. Similarly, several interactions with chief accounting officers of the federal and provincial government, officials of local levels, various professional and representative organizations were held time and again. Discussions were also held with audit advisory committee members. During the plan preparation phase, public notices were issued requesting the public to provide suggestions to the office. Also, feedback and suggestions received from different stakeholders in this process were considered in finalizing this plan. A brief description of the discussions and interactions with stakeholders during the formulation of the plan is detailed in **Annex 2** and major factors affecting the Office environment are detailed in **Annex 3**.

3. SWOT Analysis

Based on an internal review and scan of the external environment discussed in previous section, strengths, weaknesses, opportunities, and threats (SWOT) has been identified as follows:

<u>Strengths</u> ✓ Independent Constitutional status ✓ Access to information and documents ✓ Provision to avail expert services ✓ Active participation in ASOSAI, INTOSAI and other international forums ✓ Stakeholders Engagement in Audit ✓ Feedback from expert groups of the Audit Advisory Committee ✓ Application of standards, guidelines and directives in audit ✓ Existence of Quality Review system ✓ Leveraging new technologies including NAMS ✓ Long historical legacy in public sector audit	<u>Weaknesses</u> ✓ Office not expanded in line with federal structure ✓ Lack of multi-disciplinary human capital ✓ Lack of research and development ✓ Limited prospects for capacity development ✓ Inadequate physical and information technology infrastructure ✓ Insufficient financial and non-financial incentives for staff ✓ Lack of resources to Stakeholders' engagement in audit ✓ Lack of regular assessment of audit impact ✓ Lack of uniformity in audit observation
<u>Opportunities</u> ✓ Growing stakeholder expectations towards audit. ✓ Increasing use of information technology in government agencies ✓ Publication and broadcasting of office activities through the media ✓ Support and trust of development partners ✓ Good ties with International Organizations and collaboration with peer SAIs ✓ Raising public awareness and oversight about the importance of audit. ✓ Stakeholders demand for audit on emerging issues ✓ Coordination between Parliament, Constitutional bodies and Government in maintaining financial discipline	<u>Threats</u> ✓ Lack of functional, financial, and administrative autonomy as envisaged in Mexico Declaration ✓ Integration and accessibility of the NAMS with the information technology systems of government agencies ✓ Delay in tabling and deliberation of Auditor General's Annual Report in federal Parliament and Provincial Assemblies ✓ Lack of clear mechanism for implementing audit reports at the local level ✓ Implementation and security of Management Information Systems ✓ The anticipated improvement in good governance and financial discipline have not materialized ✓ Less emphasis in implementation of recommendations from audit report ✓ Development of Ethical infrastructure and its compliance

4. VISION and MISSION

VISION

“Be a Credible Public Institution in Promoting Accountability, Transparency and Integrity”

MISSION

“Provide Independent and Quality Audit Service ”

5. Core Values

Core Values are guiding principles that help to define how our staffs and the office collectively should behave while discharging their responsibilities to the stakeholders. They represent organizational culture and the individual conduct of staff while performing duties. The goodwill and reputation of the Office rest upon the organization's core values.

The core values include the following subject matter:

Independence

Auditors draw conclusions and provide audit opinions without being affected by any influences and coercion, such as compromising professional judgment, conflict of interest, acting in self-interest, and intimidation to maintain impartiality.

Integrity

Employees and officials must demonstrate honesty and integrity to uphold highest ethical standards when dealing with stakeholders and clients. A high moral character with ethical principles and exemplary work without being influenced by the interests of others in performing duties are to be seen visibly in the behavior of staff.

Transparency

The office should strive to provide timely, reliable, clear, and relevant reports to the public on its status, mandate, strategy, activities, financial management, and operations to ensure openness and clarity in reporting and operations. Moreover, the office should publish audit reports and findings and make them publicly accessible.

Accountability

The auditor must perform their duties maintaining economy, efficiency, and effectiveness for impact of audit in accordance with prevailing laws to be accountable towards general public, Parliament, and other stakeholders.

Professionalism

The office believes that only professionally competent workforce can provide quality audit services. Professionalism is related to the continuous improvement and adoption of auditing methodologies and procedures using good practices, as well as performing work with competence and due care. Therefore, it aims to implement professional development activities continuously.

6. Strategic Issues

Based on the situation analysis and SWOT Analysis discussed in the previous sections, the following strategic issues have been identified. The following strategic issues has directed to determine the strategic goals and objectives of the office.

1) Enhancing independence and legal mandate

The Mexico Declaration on SAI Independence (INTOSAI-P 10) outlines 8 principles as core principles for effective SAI. The United Nations General Assembly (UNGA) in its Resolutions 66/209 of 2011 and 69/228 of 2014 has recognized the important role of Supreme Audit Institutions (SAIs) in promoting the efficiency, accountability, effectiveness, and transparency of public administration, which is conducive to the achievement of national development objectives and priorities as well as the internationally agreed development goals. In the Addis Ababa Action Agenda on Financing for Development, endorsed by the Resolution 69/313 from 2015 UNGA, Member States committed themselves to strengthening national control mechanisms, such as supreme audit institutions, and to fostering the mobilization and effective use of domestic public resources. In this context, it is necessary to further strengthen these principles for the effectiveness and independence of the SAI.

Principle 3 of the Mexico Declaration discusses about autonomy of the SAIs in exercising its sufficiently broad mandate and full discretion in the discharge of SAI functions. In general, the responsibilities of SAIs include the selection of audit topics, preparation of audit plans and programs, execution, reporting, and follow-up. The office should be independent of the direction or interference of the legislature or executive in matters such as its organization and management, and the implementation of its decisions. Principle 7 expects the existence of effective follow-up mechanisms on SAI recommendations. For this purpose, SAI should have an internal follow-up system to ensure that the audited entities are properly addressing their observations and recommendations as well as those made by the Legislature. Principle 8 highlights that SAI should have the necessary and appropriate human, material and financial resources available in a predictable manner. The Executive should not control or direct the access to these resources. It is clearly stated that SAI should have the authority to manage its budget and allocate it appropriately.

2) Strengthening organizational structure and improve internal governance

The Supreme Audit Institution needs to have a strengthened organizational structure with appropriate processes, procedures, and systems to fulfill its constitutional and legal mandate. The three tiers of government are provided with exclusive and concurrent powers through constitutional provisions. In this context, the Supreme Audit Institution should have an organizational structure that can best serve as an independent constitutional watchdog to all tiers of the government. It is necessary to maintain internal good governance based on good principles applicable at the national, regional and international levels, including organizational structure, internal human resources and office management, as well as the Supreme Audit Institution. SAI also should ensure that it has effective planning processes for the short, medium, and longer term. SAI should have adequate physical and logistical resources to be functional effectively. It also needs to be aligned with the latest developments taking place within and outside the country in ICT and other areas. Moreover, the behavior of organizations and employees should be guided by a high standard of ethical conduct.

3) Leveraging with technology in audit

The rapid development of information and communication technology has also affected the functioning of the government and the Supreme Audit Institution. SAI need to leverage with advanced technologies to manage its own work as well as increase its capability to audit the technologies used by audit entities. Moreover, the Nepal Audit Management System (NAMS) should be made more functional and user-friendly. It should also be integrated with other systems within the office and the systems being used by the auditee. Emerging technologies such as Artificial Intelligence (AI), Machine Learning (ML) and other data extraction and analysis techniques should be used for audit purposes.

4) Enhancing the professional competence of staffs

No any organization can achieve its vision, mission and goals without competent human capital. Competence refers not only to professional knowledge and skills, but also encompasses personal traits such as employees' integrity, honesty, determination, and motivation. The office needs to have competent people available and the level of competence of such employees needs to be updated regularly to suit their assigned work responsibilities. Developing competency frameworks, aligning them to competency development goals, and creating and implementing professional development pathways for employees are critical issues in this regard. Creating a learning environment through activities such as mentoring, coaching, and appropriate training for employees as well as national and international exposure are essential in addressing this issue.

5) Establish a system to strengthen and update the audit methodology

The quality of audits must be enhanced to increase the impact of audits. The value and benefits of SAI rely on the quality and impact of the audit. Robust methodology, competency, and technology help to enhance the quality of the audit. The office needs to have a robust audit methodology with policies, standards, guidelines, directives, manuals, handbook, leaflets, templates, etc. The audit methodology should be guided by legal requirements and national and international good practices in the public sector auditing sector. The Supreme Audit Institution should have an appropriate system to continuously review and update its procedures ensuring that its methodology is relevant and updated in line with changes in legal provisions, policies or standards in the national and international arena. Robust quality management system is crucial to enhance the quality of audits. Therefore, the Supreme Audit Institution must establish a system with a plan to monitor its activities to ensure the value (impact) provided through audit services.

6) Strengthening Coordination and collaboration with Stakeholders

The key Stakeholders of office are those who are interested in office's work and who can influence or get influenced by the work of the office. These stakeholders could be formal government bodies informal or even Civil Society Organizations (CSOs). They may also be internal, external as well as both. It is necessary to identify key stakeholders, understand their interests and expectations, and develop an appropriate engagement strategy with communication mechanisms. Coordination and cooperation with stakeholders should be the goal in order to increase the impact of audits.

7. Strategic Goals and Objectives

The Strategic issues mentioned in the previous section have been identified by analyzing the Office's strengths, weaknesses, opportunities, and threats. These issues are critical in achieving the vision and mission. To resolve these issues that confirm the relevance and excellence of the office is complex and long-term in nature. The office has set goals to address these issues during the plan period and has set its own vision and mission to achieve these goals. Moreover, these goals have been further classified into objectives. The goals and objectives are as follows:

Goal 1: Enhance Independence and Legal mandate

Objective 1.1: Ensure Sufficient and broad mandate in line with the Lima and Mexico Declaration

Objective 1.2: Strengthen Financial and Administrative (Budget and HR Management) Autonomy.

Goal 2: Strengthen Organizational Structure and Improve Internal Governance

Objective 2.1: Restructuring of Office

Objective 2.2: Strengthen the implementation of the code of conduct and internal control more.

Objective 2.3: Improve the Planning Process (Strategic Plan, Strategic Audit Plan and Annual Audit Plan)

Objective 2.4: Strengthen Physical infrastructure and logistics

Objective 2.5: Improve Work Procedure and Office automation

Goal 3: Strengthen the audit process by leveraging with technology

Objective 3.1: Enhance the audit efficiency with greater use of the ICT system.

Objective 3.2: Leveraging emerging technologies including big data analytics, AI, Machine learning etc. in the Audit

Objective 3.3: Implement a remote and faceless audit system.

Goal 4: Enhance professional competence

Objective 4.1: Design and implement a professional capacity development policy.

Objective 4.2: Implementing a Learning Management System

Goal 5: Enhance the quality and impact of audits

Objective 5.1: Implement a system for developing, reviewing, and updating audit methodology.

Objective 5.2: Design and develop audit methodology

Objective 5.3: Update the existing Audit Methodology

Objective 5.4: Ensure Effective implementation of audit methodology.

Objective 5.5: Develop a robust System of follow-up audit

Goal 6: Strengthen Coordination and Collaboration with Stakeholders

Objective 6.1: Enhance coordination and collaboration with stakeholders.

Objective 6.2: Effective communication with Stakeholders.

8. Operational Plan and Implementation Matrix

SN	KEY ACTIVITIES/ PROGRAMS	PERFORMANCE INDICATOR		TIME FRAME	BUDGET (Rs. 000)	RESPONSIBILITY	CRITICAL SUCCESS FACTOR
		BASELINE	TARGET				
Strategic Goal: 1 Enhance Independence and Legal mandate							
Objective 1.1: Ensure Sufficient and broad mandate in line with the Lima and Mexico Declaration							
1.1.1	Interact with parliament and Government for strengthening functional independence of Auditor General	Not regularly	Strengthening functional independence	Continuous	1500	Governance Affairs Audit Department	Cooperation from GoN, Parliamentary committee and Parliament
1.1.2	Strengthen coordination to amend the Audit Act, including international best practices, to enhance the Auditor General's functional independence.	Some issues need to be clarified.	Strengthening functional independence	Continuous	Regular		
Objective 1.2: Strengthen Financial and Administrative (Budget and HR Management) Autonomy.							
1.2.1	Interact with parliament for strengthening financial and administrative independence	Not regularly	Amendment of legal and procedural arrangements regarding financial and administrative independence.	yearly	1000	Governance Affairs Audit Depart.	Cooperation from GoN, Parliamentary committee and Parliament
1.2.2	Interactions with OPMCM, MoF, MoFAGA, NPC, PSC, and Stakeholders	Not regularly	Focused interaction on periodical basis	yearly	2000	Governance Affairs Audit Depart.	
1.2.3	Discussion/Interaction with Legislative Oversight Committees and Members of Parliament and Development partner	Not regularly	Two focused interaction each year	yearly	2000	Governance Affairs Audit Depart.	
1.2.4	Initiate an amendment to the clause on administrative autonomy in the applicable acts and regulations.	-	Required autonomy attained	yearly	Regular	Governance Affairs Audit Depart.	
1.2.5	Implement incentives scheme to boost up the performance of auditors	Incentive scheme implemented previously	Legal basis or permanent arrangement	July, 2025 Onwards	Received based on job performance.	Governance Affairs Audit Depart.	Cooperation from GoN and Parliament

SN	KEY ACTIVITIES/ PROGRAMS	PERFORMANCE INDICATOR		TIME FRAME	BUDGET (Rs. 000)	RESPONSIBILITY	CRITICAL SUCCESS FACTOR
		BASELINE	TARGET				
1.2.6	Develop a multi-disciplinary audit team by establishing a system of assigning a certain percentage position in each specific discipline.	No provision	Audits will be conducted by team members with specialized knowledge.	July, 2025 Onwards	5000	Management and Central Secretariat Division (MCSD)	
1.2.7	Reward best performers annually (at least 2 percent of approved positions)	Limited provision	Legal or permanent arrangement	July, 2025 Onwards	4000		

Strategic Goal 2: Strengthen Organizational Structure and Improve Internal Governance							
Objective 2.1: Restructuring of office							
2.1.1	Conduct O & M Survey and Get it approved	O & M Report 2078	Get O & M Report approved by GoN	Every 3 Years	Regular	Governance Affairs Audit Department	Organization-wide Ownership
2.1.2	Conduct study on establishing offices in provincial structure	Study report 2076	Prepare new study report	2025/26	1000	Management and Central Secretariat Division (MCSD)	Support from MoF
2.1.3	Establish Provincial Offices	No office in province level	7 offices established	2025/26 Onwards	140000	Governance Affairs Audit Department	Cooperation from GoN
2.1.4	Formulate new standard operating procedure for working in new organizational set up	Not available	New Standard Operating Procedures will be prepared and implemented	2025/26 Onwards	600	Management and Central Secretariat Division (MCSD)	Availability of financial resources
2.1.5	Strengthen R & D Function defining roles and responsibility	Non available	Establishment of Mechanism	Start of 2025/26	3500		Support from MoF
2.1.6	Strengthen the Quality Assurance Directorate into a Quality Management Directorate in accordance with ISSAI 140.	limited staff in directorate	Strengthened Directorate with Sufficient manpower	2025/26	3500	Quality Assurance (QA) Committee & MCSD	Staff capacity and motivation
2.1.7	Establish a public liaison mechanism to establish regular communication with stakeholders.	Spokesperson and information	New Directorate established	End of 2025/26	Regular	Management and Central	Coordination and collaboration

		officer assigned				Secretariat Division	with journalists and the media
2.1.8	Active engagement of audit advisory committee to seek advice for policy inputs	Committee Exists	Regular meeting and lists of policy recommendation	Yearly	500	Management Directorate	Support from government
Objective 2.2: Strengthen the implementation of the code of conduct and internal control more.							
2.2.1	Update Code of Ethics Implementation Directive as per INTOSAI Standards	Existing CoE	Code of Ethics Implementation Directive	Review Every Year	Regular	Management and Central Secretariat Division	Office initiative
2.2.2	Establish effective monitoring mechanism for ethical behavior of auditors and ensure strict adherence to code of ethics.	monitoring committee Exists	Set up and operationalized Code of Ethics	Yearly	Regular		Relevant efforts from the office and employees
2.2.3	Raise awareness of the code of conduct among all employees and establish an ethical code of conduct infrastructure.	Not effective	Organize Internal and external awareness program each year	Yearly	1500	MCSD and Policy Planning & Human Resource and International Relation (PP & HRD and IR) Division	
2.2.4	Identify and analyzing ethical risks and determine policy and procedures to address risk identified	Policy and procedures are not integrated	Policies and procedures identified and addressed	Yearly	Regular	Management and Central Secretariat Division	
2.2.5	Conducting work-life balance programs for auditors	Run on a Nominal basis.	Improved Work Environment	Yearly	2500	MCSD and PP & HRD and IR Division	Availability of financial resources
2.2.6	Develop and implement Internal Control System	Ad hoc Decision	Internal control System developed and implemented	2025/26 Onwards	500	Management and Central Secretariat Division	Availability of subject matter experts
2.2.7	Assess internal control system and implement the suggestions from report	Non	Assessment report	Yearly	500	Management and Central Secretariat Division	
2.2.8	Publish core values in all print and digital publications/ or office materials and make arrangement for pop-up in website	Partially	Establishment of Core Values	Yearly	600	Management and Central Secretariat Division	Availability of financial resources

Objective 2.3: Improve the Planning Process (Strategic Plan, Strategic Audit Plan and Annual Audit Plan)							
2.3.1	Develop & Finalize the New Strategic Plan considering term of newly appointed Auditor General	Strategy plan 2021-25 currently in implementation	New strategic plan will be prepared and implemented.	2025 July	500	Governance Affairs Audit Department	
2.3.2	Finalize and implement periodic audit plan for performance, compliance & Special audits	Not available	Formulation of plan	2026/2027	1500	Performance Audit Division and PP & HR and IR Division	
2.3.3	Develop Annual Audit plan aligning it with SP and SAP	Formation and working through Internal commit	Preparation of AAP and implementation in line with the strategic plan.	Yearly	1000	PP & HRD and IR Division	
2.3.4	Establish Monitoring, Evaluation and Learning (MEL) Framework for all plans and office activities	Not available	Formulation and implementation of Monitoring, Evaluation & Learning Framework	Yearly	1200	Governance Affairs Audit Department	Availability of Time and financial resources
2.3.5	Collaborate with stakeholders and CSOs in developing Plans (SP, SAP and AAP)	Minimal	Substantial number of interactions and discussions	Yearly	1500	Related Planning Committee	Availability of financial and logistic support
2.3.6	Select performance audit topics in accordance with the strategic performance audit plan.	Selected on the basis of guide	Topics will be selected based on Risk register.	Yearly	Regular	Performance Audit Division	Time and resources availability
2.3.7	Mobilize CSOs based on CPA guide in performance audits.	2/3 CPA audit conducted Every year	At least 4 CPAs conducted	Yearly	10000		Availability of financial and logistic support
2.3.8	Develop ICT strategy and improve ICT governance	Strategy not updated	Updated ICT and Communication Strategy	2025/2026	Regular	IT Division and Concerned Team	Availability of time and financial resources
2.3.9	Develop & update stakeholder engagement strategy in line with Strategic Plan	Directive on CPA	Update Stakeholder Engagement Strategy	Feb. 2030	Regular	Concerned Committee	

2.3.10	Mid Term and Final Review of the existing SP and Initiate new SP formulation	Existing SP	Review Report/ Initiation of formulation of a new SP.	2028 and Mar 2030	Regular	PP & HRD and IR Division/ Performance Audit Division	
Objective 2.4: Strengthen Physical infrastructure and logistics							
2.4.1	Provide adequate infrastructure and logistic support to Federal as well as Province Level Offices as per approved O&M	No provincial infrastructure	Availability of building and other facilities	2025/26 Onwards	100000 (Except land and buildings)	Management and Central Secretariat Division	Availability of Financial and logistic support
2.4.2	Strengthen HRD and training division and establish Center of excellence with required logistic arrangement	PP & HRD Directorate	Center of Excellence established under training division	2025/26 Onwards	10000		Availability of financial resources
2.4.3	Strengthen ICT infrastructure in Federal as well as Province Level Offices	Not in existence	Effective ICT system	2025/26 Onwards	15000		Availability of financial resources
2.4.4	Upgrade library as a resource center	Limited Resource in library	Resource Center Established & Utilization	2025/26 Onwards	2500	PP & HRD and IR Division	Availability of financial resources
2.4.5	Improve office working environment by outsourcing (Cleaning, refreshment, otherservices etc.)	In-house cleaning mechanism	Maintaining a clean and healthy environment.	2025/26 Onwards	25000	Management and Central Secretariat Division	Availability of resources
Objective 2.5: Improve Work Procedure and Office automation							
2.5.1	Update staff Placement and rotation policy	Need to make it predictable	Predictable policy will be prepared.	2025/26 Onwards	Regular	Governance Affairs Audit Department	
2.5.2	Update and mobilize information related to staffs' personal details and capacity development.	Partial	Updated staff data	2025/26 Onwards	2500	MCSD and PP & HRD and IR Division	
2.5.3	Develop indicators to evaluate the performance of Directorate and Division and implement through ICT System and reward the best performer	Not yet	Develop and evaluate on the basis of indicators and reward the best performer	2025/26 Onwards	2500	Governance Affairs Audit Department	
2.5.4	Install Office automatization system to automatize of all funtions including Audit	Limited	Establishment of office automation system and efficiency in work	2025/26 Onwards	3000	Management and Central Secretariat Division	Availability of Financial resources

2.5.5	Update the official website regularly	Not in timely manner	website updated regularly	Yearly	1500		
2.5.6	Digitalize legacy data of audit observations	Remaining to update	Digitize and add at least 10 years of audit reports in NAMS.	2025/26 Onwards	2000		
2.5.7	Maintain consistency in audit observations.	Some deviation	Audit quality will be enhanced by maintaining consistency in audit observations.	Yearly	Regular	All Concerned Division and Directorate	
2.5.8	Mobilizing office resources in high-risk areas and performance audit	Partially	Improve quality of audit reports and focus on issues of public interest.	By the end of 2026/27	Regular	PP & HRD and IR Division	Support from all Directorate
2.5.9	Capacity development and other facilities arrangements to ensure timeliness in issuing and certification of DP Funded projects project Account for DP Funded projects through	Partially	All projects accounts will be verified and reports with opinions will be issued on time.	2025/26 Onwards	10000	Concerned Division and Directorate	
2.5.10	Make appropriate arrangement for Grievance handling and to address complaint	Inadequate	Develop mechanism to manage complaints and address them promptly.	2025/26 Onwards	Regular	Management and Central Secretariat Division	
2.5.11	Make specialized training to staffs on technical and complex issues & provision for availing expert services	Limited use	Identify and implement a list of necessary specialized areas and expert services.	2025/26 Onwards	20000	MCSD, PP & HRD and IR Division	Availability of financial resources

Goal 3: Strengthen the audit process by leveraging with technology

Objective 3.1: Enhance the audit efficiency with greater use of the ICT system

3.1.1	Update NAMS considering the feedback from auditors and conduct security audit of the system regularly	Not updated and organized.	NAMS will be updated by end of every year. Security audits will be conducted	Yearly	3000	MCSD and IT Directorate	Availability of financial resources
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			within the specified period.				
3.1.2	Implement NAMS in all type of audits (FA, PA and CA, SoEs and other special audits)	Implemented in FA	NAMS associated and used in all types of audits	2025/26 Onwards	2000	All Divisions and Directorates	Financial resources and Staff competence
3.1.3	Establish interface of NAMS with auditee systems and develop the system of migrating data regularly through API	Not available	Integrate API with RMIS, CGAS, TSA, LMBIS eGP, ITS, ASYCUDA etc.	2025/26 Onwards	2500	MCSD and IT Directorate	Financial resources and cooperation from auditee
3.1.4	Initiate the practice of conducting Information System Audit as a part of financial audit in case of IT system used by the auditing bodies.	Not yet	Information system audit conducted as a part of financial audit	2025/26 Onwards	5000	All Audit Divisions and Directorates	Requirement of IT knowledge
3.1.5	Establish the audit Excellence Centre fully equipped with ICT facilities and manpower	Not established	Excellence Center established	2025/26	10000	IT Directorate	Financial resources and Staff competence
3.1.6	Ensure the availability of technical and operational personnel, including system administrators, to provide enough service facilities.	No system administrator	Trained System administrator	2025/26 Onwards	15000	MCSD and Directorate	Support from GoN
3.1.7	Conduct capacity development program on the use of the NAMS for audited entities.	Limited	Audited entities will be trained in the NAMS	2025/26 Onwards	15000	NAMS Support Unit and PP & HRD and IR Division	Availability of financial resources
3.1.8	Upgrade the Nepal Audit Management System to NAMS V2 version.	NAMS V1 in use	upgraded to NAMS V2 Version	2027/28	80000	MCSD and IT Directorate	Availability of financial resources
Objective 3.2: Leveraging emerging technologies including big data analytics, AI, Machine learning (ML) etc. in the Audit							
3.2.1	Conduct research for including AI, ML and other emerging tech features in NAMS	-	Research Report available	2026/27 Onwards	3000	IT Directorate	Availability of Financial Resources
3.2.2	Promote for use of AI and Machine Learning, Big data in Audit and other emerging technological features.	Not in use	Increased use of AI and ML	2026/27 Onwards	5000	NAMS Support Unit and PP & HRD and IR Division	Staff competence

3.2.3	Develop and implement Citizen Auditor mobile application and interface with NAMS	Not Available	Mobile application implemented	2026/27 Onwards	10000	NAMS Support Unit	
3.2.4	Use of CAATs and Data Analytics in conducting audit	Not used	Used in Audits	2026/27 Onwards	3000	NAMS Support Unit	Availability of tools and Staff competence
Objective 3.3: Implement a remote and faceless audit system							
3.3.1	Conduct research and revise the policy, methodology and guideline for remote Auditing in faceless manner	Not available	Research report and Policy and guidelines	2026/27 Onwards	2500	IT and PP & HRD and IR Division	Availability of financial resources
3.3.2	Coordinate to establish paperless accounting by uploading required supporting documents in the CGAS and other systems of the auditee.	Only the vouchers & Final reports are digitalized	Government Systems will include minimum information required for audit	From 2027/28 piloting	Regular	PP & HRD and IR Division	Support from government agencies
3.3.3	Establish the Audit IT Lab and depute competent staff to regularly review the information available in the CGAS and other government systems to identify the risk	-	Establishment of Audit IT Lab	2027/28 Onwards	5000	IT Directorate and MCSD	Availability of financial resources
3.3.4	Adopt the practice of deputing team in the field as per requirements in limited areas only, where the evidences are not available in the ICT system.	Mostly field audit	Reduction in Field audit team	From 2027/28 piloting	Regular	MCSD, PP & HRD and IR Division	
3.3.5	Develop and implement a framework to integrate audit and non-audit functions into enterprise-wide systems.	Not yet	Fully integrated ERP	2027/28 Onwards	3000	MCSD and IT Directorate	Availability of financial resources

Goal 4: Enhance Professional Competence							
Objective 4.1. Design and implement a professional capacity development policy							
4.1.1	Set up an international-level training center in collaboration with other organizations that execute similar work to conduct training on auditing	Not established	Establishment of New Training Center	2027/28 Onwards	20000	Policy, Planning & Human	
4.1.2	Update and implement HRD Plan	Developed in 2015	Apprpval and implementation of New Policy approved	2026/27 Onwards	500		Availability of financial resources

4.1.3	Develop and implement Competency framework for auditors	Partially	improve audit quality through developed competency framework	Yearly	500	Resource Development and International Relation Division	
4.1.4	Providing CA, ACCA, CISA, PESA, and other professional education related to auditing.	Limited number	Enhanced professional competence of staffs	Yearly	7000		
4.1.5	Provide sectoral training on Infrastructure, Revenue, Environment, IT, Performance, forensic, SDGs, Climate change, Green Financing, Carbon Trading, cyber security gender audit, etc.	Provided but not in structured manner	Enhanced audit quality	Yearly	10000		Availability of financial resources
4.1.6	Organize/Host or participate in international conference, training, workshop, knowledge sharing, visit program	Limited opportunities available	Enhanced professional competence through international exposure opportunities	Yearly	20000		
4.1.7	Evaluate training effectiveness	General assessment	Systematic evaluation	Yearly	Regular	MCSD	Availability of Financial Resources
4.1.8	Providing training opportunities in collaboration with other SAIs and their audit training institutions based on bilateral agreement.	Limited number	Audit quality improved by international good practices.	Yearly	10000	PP & HRD and IR Division	
4.1.9	Participate in the INTOSAI, ASOSAI Working Group and Research Project	Limited number	Participation in international forums.	Yearly	75000		
Objective 4.2: Implementing a Learning Management System (LMS)							
4.2.1	Set up Learning Management System (LMS) and operationalize	initial training received	Effective learning through LMS	2025/26	Regular	PP & HRD and IR Division, IT Directorate	Availability of financial resources
4.2.2	Provide Training to new LMS administrators and Content Creators	Received initial	Develop trained human resources	Yearly	2500		

		training received				PP & HR and IR Division	
4.2.3	Develop courseware's and place them into LMS	Not Available	Courseware will be developed and implemented	Yearly	2500		
4.2.4	Implement a system that require staffs to attend courses of minimum duration with system evaluated attendance and certification system	Not Available	Ensure learning through staff participation in training	Yearly	Regular		

Strategic Goal 5. Enhancing the quality and impact of audit							
Objective 5.1: Implement a system for developing, reviewing, and updating audit methodology.							
5.1.1	Establish a mechanism for developing, reviewing, and updating the audit methodology.	partial	The mechanism will be ready and operational	2025/26	Regular	PP & HRD and IR Division	Availability of financial resources and necessary expertise in related methodologies
5.1.2	Determine policies and modules for the review process	partial	Policies and modules will be prepared and implemented.	Yearly	Regular		
5.1.3	Determine the roles and responsibilities of the directorate and staff and review procedures as needed	partial	effective performance through clear role and responsibilities	Yearly	1000		
5.1.4	Provide necessary infrastructure to the designated mechanism for methodology review	partial	Infrastructure will be ready for operation	Yearly	5000		
Objective 5.2: Design and develop audit methodology							
5.2.1	Develop specialized audit guidelines and directives (forensic, gender, climate change, etc.) in line with ISSAIs.	no guidance or directive on such matters	Audit guidelines and directives will be prepared and get implemented	By the end of FY 2025/26	5000	PP & HRD and IR Division	Availability of financial resources
5.2.2	Develop and implement the methodology to segregate financial, compliance and performance audit	no separate compliance audit	Three separate audits conducted	2026/27 Onwards	1200		

5.2.3	Formulate and implement materiality criteria for the subject matter to be included in each ministry section of the annual report	Clear criteria for materiality not determined yet	materiality of the report will be determined	Yearly	1000	Concerned Audit Division and PP & HRD and IR Division	
5.2.4	Develop the methodology of measuring the financial accountability of the entity	Done at the level of Chief Accountable Officer	Financial accountability of responsible person identified with indicators	2026/27 Onwards	Regular	Concerned Audit Division	Support from GoN
Objective 5.3: Update the existing Audit Methodology							
5.3.1	Regularly update and implement Nepal Government Auditing Standards (NGAS)	IFPP 2020 July edition has been adopted	NGAS will be updated and implemented effectively	Regular	600	PP & HRD and IR Division	Ownership of the organization
5.3.2	Update and implement guidelines and directives in line with the updated NGAS.	Updated but not institutionalized	Guidelines and directives will be updated periodically	Yearly	2000		Availability of financial resources and supporting facilities
5.3.3	Design audit checklist for each sector of audit and update it regularly in the NAMS.	Not completed yet	Conduct audit as per updated Audit checklists	Yearly	3500		Employee commitment and capability
5.3.4	Updating the audit irregularity classification guideline	six years old guide in implementation	Implement updated guideline	2025/26	600		Availability of financial resources and necessary facilities
5.3.5	Implement the System of Audit Quality Management (SoAQM) based on ISSAI 140 and make necessary arrangements in NAMS	QAR Handbook 2079	ISSAI implementation and integrated into the system	2025/26	600		
Objective 5.4: Ensure Effective implementation of audit methodology							
5.4.1	Update appropriate checklist for direction, supervision, and quality management and implement them in conducting all audits including outsourced one	Partial	Updated checklist and effective implementation	2026/27 onwards	600	PP & HRD and IR Division	Coordination from all audit directorates
5.4.2	To provide training on operating procedures of related public enterprises to concerned auditors appointed as assistants	Not yet	Effective audit of PEs	2026/27	4000	PEs Audit Division	

5.4.3	To enhance the audit quality through regular supervision of the senior management	Limited	As per AAP	Yearly	Regular	Concerned Audit Department	
5.4.4	Increase the number of pre-issuance and post issuance audit reports based on SoAQM	Partially implemented	Increase in review reports	2025/26 onwards	Regular	QAR Committee	
5.4.5	Conduct special audits Environmental, IT, sustainable development, disaster, gender, concurrent, forensic, etc.) in accordance with Nepal Government Auditing Standards and related guide and directives	done in few numbers, but not covered all sectors	Conduct at least one special audit from each sector	2025/26 onwards	5000	PA Division	
5.4.6	Conduct ex-post-performance audit of completed Infrastructure projects with capital investment.	Not selected	Project selection annually and prepare separate report	2026/27 onwards	20000	PA Division	Commitment, capacity and motivation of the human resources of the Performance Audit Directorate General
5.4.7	Apart from performance audit directorate, a certain number of performance audits and compliance audits will be conducted by selecting subject from other audit division.	Partially	PA & CA conducted by other directorates too.	Yearly	3000	Concerned Audit Division	
5.4.8	Issue AG's annual report and audit report of entities separately	yet to be issued at all levels	Audit report and annual report will be prepared separately	2025/26	Regular	Concerned Audit Directorate	
5.4.9	Conduct an office performance evaluation in accordance with INTOSAI's Performance Measurement Framework.	Previously conducted in 2021	SAI PMF review report will be prepared	2027 December	2100	PP & HRD and IR Division	Availability of financial resources
Objective 5.5: Develop a robust System of follow-up audit							
5.5.1	Set up a strong system of follow-up audit	No integrated system	Effective Follow up audit	2025/26		PP & HRD and IR Division	Support from the government and the legislature
5.5.2	Obtain action plan and schedule from auditee for settlement of audit irregularities	Follow up conducted upon request	Predictable Follow up as per plan and schedule of audit entity	2025/26	Regular	All Audit Division and Directorates	Cooperation from the government and the audited entity

5.5.3	Collaborate with the audit entity to settle audit irregularities within the time frame specified by law.	Follow up conducted upon request	Settlement of irregularities in coordination with the audit entity	2025/26	Regular	All Audit Directorate and Division	
5.5.4	Make NAMS user-friendly for follow up of audit irregularities and record of settlement.	Remaining to be user-friendly	Implementation of a special online settlement mechanism	2025/26 onwards	13000	IT Directorate	Coordinate and collaborate with other agencies
5.5.5	Make arrangements to update audit irregularity and issues on the sector-wise, agenc-wisey, year-wise, and subject-wise	Partially	Availability of audit irregularity status in integrated and segmented form	2025/26	2200	IT Directorate	System capacity and accessibility
5.5.6	Make arrangements to honor/reward entities that play a significant role in audit, settlement of an audit irregularities and maintaining financial discipline.	Not yet in practice	help to maintain financial discipline.	2025/26	Regular	Governance Affairs Audit Department	Access to information
5.5.7	Regularly interact and discuss with Chief Accounting Officers and the PAC on status of audit irregularity and the audit findings	Partially	Increased number of interactions	Yearly	1000	Governance Affairs Audit Department	Support from the PAC and government
5.5.8	Making arrangements to integrate the Public Accounts Committee decisions in NAMS (federal and Provinces)	Available in book format	ease in implementing the PAC decisions	2026/27	1800	Management and Central Secretariat Division	Support from PAC
5.5.9	Periodically assess the impact of audit and make necessary improvements.	Assessment based on amount recovered	Audit impact measured paving the way for improvement	2025/26 onwards	1500	Governance Affairs Audit Department	Availability of support and financial resources from the government
5.5.10	Necessary initiatives will be taken to discuss the AG's annual report principally in the federal parliament. Similarly, initiatives will be taken to do the same in the provincial assemblies.	Not in practice	Initiation of Practice of discussion in federal parliament and provincial assemblies	2026/27 Onwards	Regular	Governance Affairs Audit Department	Support from Speaker of relevant parliament, Assembly and the PAC

StrategicGoal 6: Strengthen Coordination and Collaboration with Stakeholders							
Objective 6.1: Enhance coordination and collaboration with stakeholders							
6.1.1	Identify key stakeholders and prepare and implement relevant strategies to engage them in audit and other activities.	Not yet	Increase in Stakeholder engagement	2026/27	1800	Institutional Relations Directorate	Availability of financial resources
6.1.2	Provide required logistics to civil society organizations and involve them in the audit process as needed	Provided specified amount as transportation facility	Norms prepared and implemented	yearly	5000	Performance Audit Division	Stakeholder engagement
6.1.3	Sign MoU with counterpart SAIs to develop the capacity of office staffs and conduct a knowledge sharing program	MoU signed with some SAIs.	Enhanced Cooperation by signing MoUs with other SAIs	strategic plan period	10000	PP & HRD and IR Division and Institutional Relations Directorate	Budget availability and readiness of other SAIs
6.1.4	Make necessary arrangements to acquire audit knowledge, skills and experience (twinning, secondment) in collaboration with SAIs and other relevant national and international institutions.	No any arrangement yet	Enhance knowledge, skills, and experience on good practices from other organizations	strategic plan period	10000	PP & HRD and IR Division and Directorate of Institutional Relations	Availability of financial resources
6.1.5	Conduct an interaction program to inform non-PFM related officials and staffs about public sector auditing.	No program	Program implemented at all three tiers of government	Yearly	6000	PP & HRD and IR Division and Institutional Relations Directorate	Availability of financial resources
6.1.6	Collaborate to make an arrangement to assess the status of audit observations as an indicator while assigning a special responsibility to the officials who serve in public posts.	No effective mechanism	Establish good practices and maintain financial discipline	2026/27 onwards	Regular	Governance Affairs Audit Department	Availability of financial resources and readiness of Govt.
6.1.7	Identify areas of collaboration and coordination with professional bodies	Agreement not signed	Signed agreement	Strategic plan period	Regular	PP & HRD and IR Division & Institutional Relations Directorate	Availability of financial resources
6.1.8	Establish relationships with the Commission for the Investigation of Abuse of Authority, other constitutional bodies, the Public Procurement Monitoring Office,	Not formalized	Exchange mechanism established	Yearly	5000		Coordination and cooperation

	the National Vigilance Center, etc., and other regulatory bodies to exchange information.						
Objective 6.2: Effective communication with Stakeholders							
6.2.1	Use communication networks to disseminate audit results.	Partially used	Media platform to communicate audit results	Yearly	2500	IT Directorate	Availability of resources
6.2.2	Engage civil society in the dissemination and monitoring of the implementation of audit results to enhance the impact of audit.	Not done	Civil society involvement	Yearly	Regular	PA Division and Institutional Relations Directorate	Availability of financial resources
6.2.3	Prepare leaflets, citizen reports summarizing important audit practices using infographics and other effective means	Not yet	Publication of leaflets and citizen reports	Yearly	2500	IT Directorate	Availability of financial resources
6.2.4	Develop and provide the brief notes including suggested questions to the PAC members	Not in practice	Brief notes and possible questions	Yearly	Regular		Support from regulatory bodies
6.2.5	Collaborate with relevant bodies to make internal and final audit effective	Occurring in limited numbers	Enhanced Collaboration for ease in auditing	Yearly	Regular	Policy and Planning Directorate General	Coordination and cooperation
6.2.6	Conduct intensive discussions with the audited ministry/agency regarding the AAP, work schedule, annual audit calendar and audit results.	Entry and Exit meeting conducted	Effective implementation of audit report	Yearly	2500		Coordination and cooperation
6.2.7	Obtain feedback from stakeholders through open surveys and interactions.	Meeting held but no survey undertaken	Improvement through received Feedback	Yearly	2500		Availability of financial resources
6.2.8	Organize radio/television programs to disseminate the activities of the office	Not in practice	Increase citizen awareness through programs organized	Yearly	6000	Secretariat and Communications Unit	Availability of financial resources
6.2.9	Reward the media personnel making significant contributions by publishing information, data, and news related to auditing	Not yet	Enhanced Audit effectiveness	Yearly	500	Governance Affairs Department	Availability of financial resources

9. Resource Management

Financial resource is required to achieve the results by implementing the activities identified in the strategic plan. To implement this strategic plan, along with the budget allocated on regular basis, additional resources has been estimated as mentioned in the table.

Strategic Goals	Estimated Required Budget (Rs. 000)					
	Total	Year 1 (2025/26)	Year 2 (2026/27)	Year 3 (2027/28)	Year 4 (2028/29)	Year 5 (2029/30)
Goal 1.1	1500	300	300	300	300	300
Goal 1.2	14000	1800	3050	3050	3050	3050
Goal 2.1	149600	44800	44950	24950	19950	14950
Goal 2.2	5600	1020	1145	1145	1145	1145
Goal 2.3	25700	4840	5215	5215	5215	5215
Goal 2.4	152500	5000	36875	36875	36875	36875
Goal 2.5	41500	8300	8300	8300	8300	8300
Goal 3.1	132500	5600	11725	11725	51725	51725
Goal 3.2	21000	0	0	7000	7000	7000
Goal 3.3	10500	0	1250	2050	3600	3600
Goal 4.1	75500	11000	11000	11200	21200	21100
Goal 4.2	5000	1000	1000	1000	1000	1000
Goal 5.1	6000	1200	1200	1200	1200	1200
Goal 5.2	7200	1200	1200	1600	1600	1600
Goal 5.3	7300	1460	1460	1460	1460	1460
Goal 5.4	34700	2400	2550	9917	9917	9916
Goal 5.5	19500	640	4715	4715	4715	4715
Goal 6.1	37800	7200	7650	7650	7650	7650
Goal 6.2	16500	3300	3300	3300	3300	3300
Grand Total	763900	101060	146885	142652	189202	184101

10. Implementation and Monitoring Arrangement

Effective implementation of strategic plan is essential to get achieve the expected results. The responsibility of implementing this strategic plan lies on the respective Department, Division, Directorate specified in the implementation matrix. The respective Department of the office should monitor the implementation of these activities.

The Steering Committee (SC) headed by a Deputy Auditor General shall be constituted comprising five members appointed by the Auditor General for the implementation of underlying issues of the strategic plan, considering the role and responsibility of the Department, Division and Directorate in the SP. The Steering Committee will be responsible for the overall coordination of the implementation of the plan. The Committee shall monitor the progress by organizing meetings trimesterly in the presence of responsible officers of different Divisions /Directorates. The Policy, Planning and HRD Directorate will work as a secretariat to the Steering Committee. The Financial Administration Directorate should consult all respective Divisions and Directorates to propose the budget required to implement the activities.

Monitoring should be done to ensure that the performance indicators outlined in the in the implementation matrix of the strategic plan are achieved. The responsible Directorate/official shall submit a bi-annual or annual progress report to the SC. The SC should review such progress and submit a consolidated annual progress report to the Auditor General. Progress shall be reviewed through discussions and interactions in the presence of the Senior management and concerned officials of the office. Performance status of the activities, progress achieved, problems faced, challenges and initiatives taken to resolve them, and other matters decided by the Steering Committee should be covered while preparing the review report.

After completion of each two years of implementation of this SP, a Mid-term review will be conducted. Activities will be reviewed in light of the results and feedback received. The basis and format for monitoring the progress report is as follows:

..... Division/Directorate

Progress Report for the Period covering

Strategic Goal					
Strategic Objective.....					
Program/ Activities	Targeted Performance Indicator	Time frame	Responsibility	Achieved Result	Justification for Deviation

11. Result Framework

The results framework includes matter such as input, output, and outcome of activities and programs. The expected outcomes are achieved after implementation of the strategies by establishing link between them. Input, Output, Outcomes and Impact are mentioned as follows:

- ✓ **Inputs** are the activities under each strategic objective mentioned in Chapter 8 that serve to enhance the impact of audit.
- ✓ **Outputs** are the the desired change of its key work, which can contribute realization of the outcome to address the strategic issues.
- ✓ **Outcomes** refers to the analysis of office's contribution in measurement of expected results achieved by evaluating the strategic issues identified in the medium term. Since each outcome is the result of a specific output or a set of outputs, it is necessary to periodically evaluate the results achieved. Although achievements are not directly under the control of the office, the implementation of some issues has a substantial impact comparatively in medium and long term.
- ✓ **Impact** is the highest level of results that can be achieved in the strategic planning period. The OAGN or any other public institutions cannot achieve the result through sole effort, as it is a shared responsibility. Therefore, the office anticipates the stakeholder's cooperation to achieve the goal of enhancing the impact of auditing through quality audits. Arrangements shall be made to evaluate the contribution made to improve overall good governance and service delivery by measurement of the goal attainment.

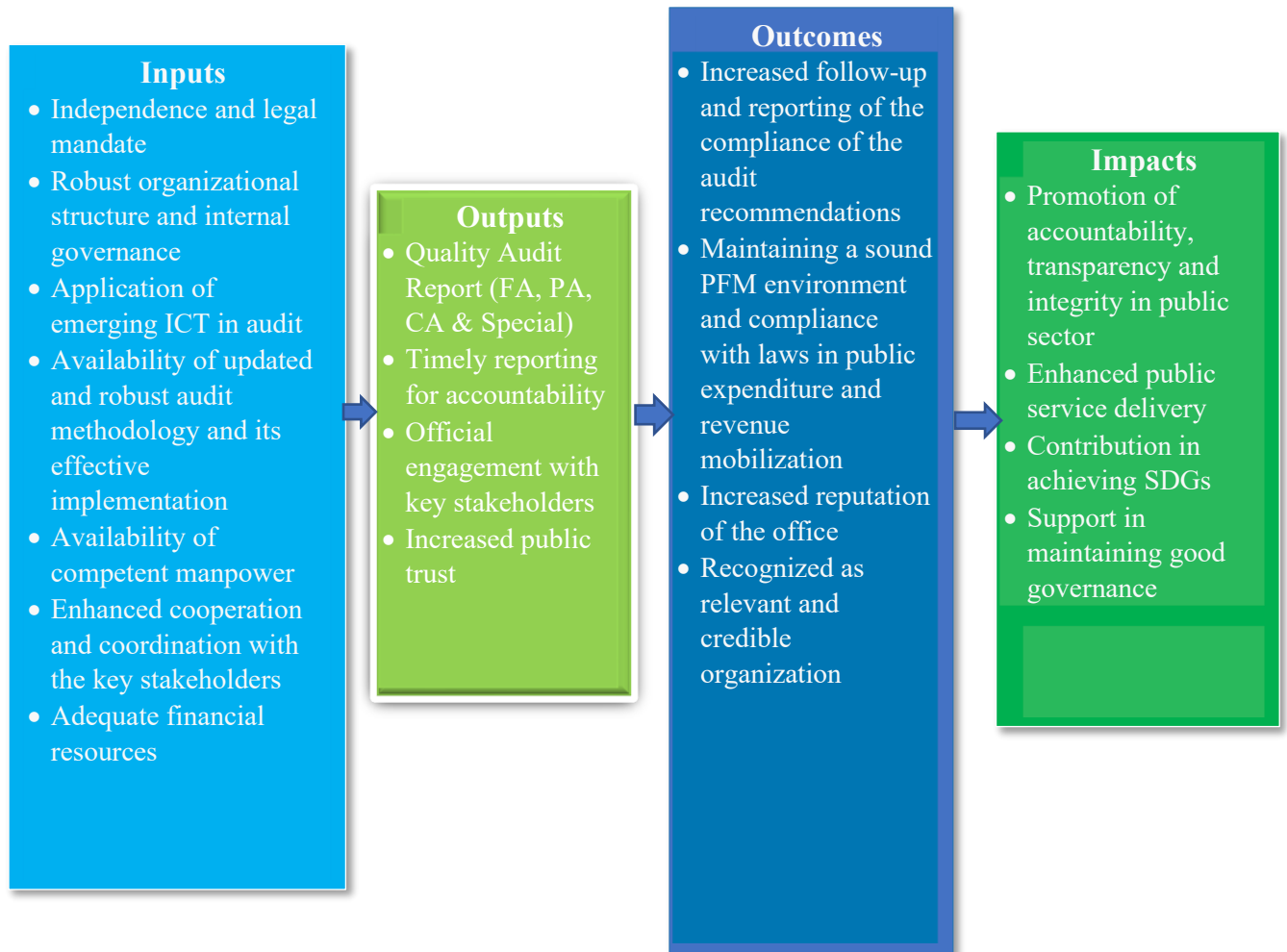
Different levels of result can only be accomplished with proper combination of financial, organizational, and professional capacities(input). The plan's result framework can be achieved by resolving and addressing the problems and challenges that arise during the implementation of the strategic plan.

Through the effective implementation of this strategic plan, the office will realize its following vision:

“Be A Credible Public Institution in Promoting Accountability, Transparency and Integrity.”

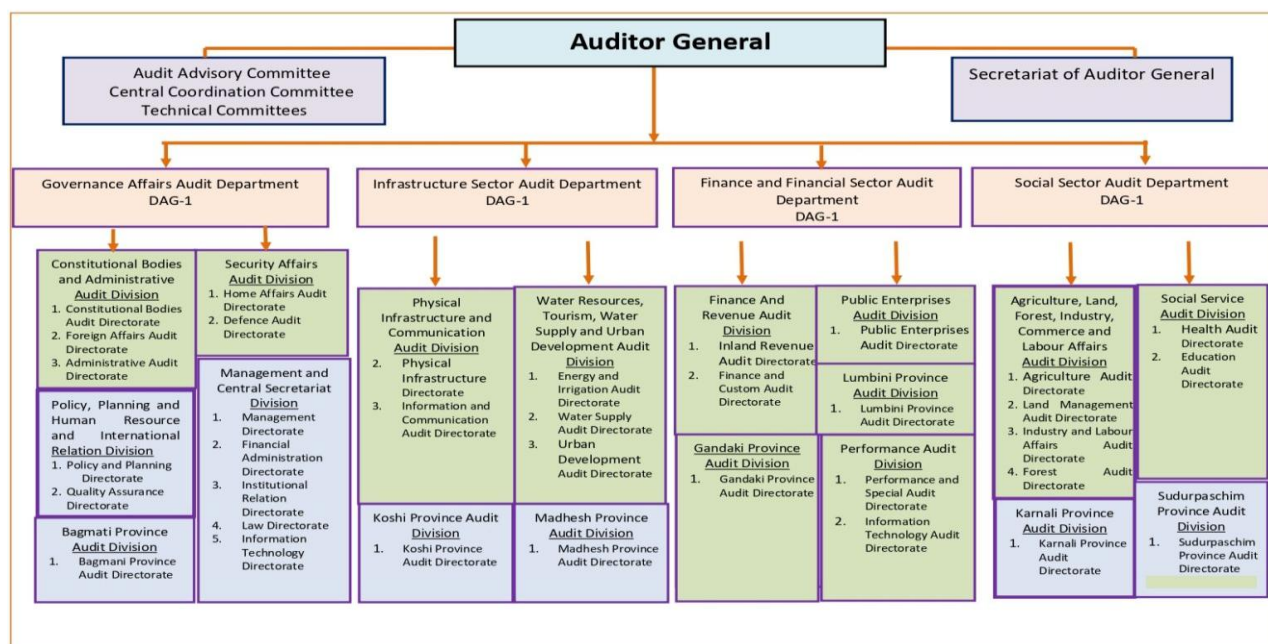
The result framework for this strategic planning period is depicted below:

RESULT FRAMEWORK



Organizational Chart

Organizational Structure



Annex 2

A synopsis of the Stakeholders consulted and interacted throughout the Strategic Plan's formulation (2025 -2030)

S.N.	Stakeholder	Topic	Date	Feedback received/ No. of Participants
1	Publication of public notice on the office website (for anyone interested)	Request for suggestions on topics to be included in the strategic plan	26 June, 2024	Feedback received - 2 participants
2	All Deputy Auditors General and Assistant Auditors General of the Office	Request for feedback on initial draft via email		Various feedbacks- 22 participants
3	Members of the Audit Advisory Committee	Request for feedback on initial draft via email	17 August, 2024	Feedback from 3 members of Advisory Committee
4	All staffs of office	Request for feedback on the second preliminary draft via email	3 November, 2024	Written Feedback from 5 employees
5	Chairman of the Public Accounts Committee, former Auditor General, Comptroller General, Chief Secretary of Bagmati Province, members of the Audit Advisory Committee, General Secretary of the National Federation of Rural Municipalities, Chairman of the Nepal Municipalities Association: 17 external stakeholders, and 47 employees of various ranks of the office.	Discussion on the third draft of the strategic plan	22 and 21 March 2025	63 participants
6	29 employees of Senior and Mid-level management of office	Discussion on the final draft of the strategic plan	12 June, 2025	29 Participants
7	Members of the Audit Advisory Committee	Discussion on the final draft of the strategic plan	19 June, 2025	8 Advisory Committee Members

External Environment Scanning

1. Political and Regulatory Aspects

- Frequent changes in government at the federal and provincial level
- Frequent Changes in the number of ministries and departments (particularly in the province)
- Shift in government policies and regulations affecting audit practices
- OAG's office centralized only in the capital city, Kathmandu.
- Growing interest and expectations of key stakeholders from public sector audit
- No formal arrangement for cooperation and collaboration between OAGN and the organizations established to uphold good governance.

2. Economic Aspects

- Low economic growth as expected in periodic plan and annual budget
- Reduction in revenue collection and over-reliance on imports
- The imbalance between the need for expenditure and the availability of sources of revenue (particularly in provinces and local level)
- The Economy has not fully recovered from the impact of Covid-19
- More resources are needed to implement the Sustainable Development Goals (SDGs) and other national development goals.
- Increase in the mandatory financial obligations with expanded social security programs
- Increasing in public debt and financial obligations
- Lack of financial transparency and accountability in public finance management
- Underutilization of capital budget and increase in current expenditure.

3. Socio-cultural Aspects

- Growing public expectations regarding accountability and transparency
- Impact of demographic shifts on public services and infrastructure needs
- Publication and broadcasting of the work of the Office of the Auditor General through the media and stakeholder's interest.
- Increase in shifting towards an open and transparent society
- Increasing tendency among youth to go abroad (for study, employment, migration, etc.)
- Increasing awareness about civil rights and use of resources
- Growth in activism of civil society and social networks.

4. Technological Aspects

- Growing use of information and communication technology by the government for its operations and reporting; TSA, SuTRA, CGAS/IFMIS, LMBIS, PLMBIS, FMIS, LMIS, ITS, Nepali port, NEDLVRS, VRS etc.

- Data Integration and Adoption of new technologies in audit processes (Big data, AI, Machine Learning, Robotics)
- The challenge of adopting the latest technologies in auditing
- The challenge of security of the management information system of the audited entity
- The use and management of social media in auditing.

5. Environmental & Ecological Aspects

- Increasing emphasis on sustainability of infrastructure and environmental impact reporting.
- Impact of climate change on public administration and auditing
- Growing Interest of International organizations towards environmental auditing
- Increase in Man-made and natural calamities
- Health crisis, epidemics, disaster management
- Climate change and its response
- Awareness on environment-friendly and sustainable development.

Strategic Plan Formulation Team			
S.N.	Position	Name	Responsibility
1	Deputy Auditor General	Bamdev Sharma Adhikari	Coordinator
2	Deputy Auditor General	Bindu Bista	Member
3	Deputy Auditor General	Padam Raj Paudel	Member
4	Deputy Auditor General	Baikuntha Bahadur Adhikari	Member
5	Assistant Auditor General	Shree Kumar Rai	Member
6	Assistant Auditor General	Chandra Kanta Bhandari	Member
7	Assistant Auditor General	Hum Nath Subedi	Member
Working Team			
1	Director	Teeka Nath Aryal	
2	Director	Ramesh Subedi	
3	Director	Jitendra Shrestha	
4	Director	Kamal Raj Aryal	
5	Director	Roshan Das	
6	Audit Officer	Dipak Acharya	
7	Audit Officer	Vivekananda Jha	
8	Audit Officer	Anita Kumari Thapa	

