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Programme Monitoring Consultants to the
Office of the Minister of State for Administrative Reform
Beirut - Lebanon

Republic of Lebanon
Office of the Minister of State for Administrative Reform
Center for Public Sector Projects and Studies
(C.P.S.P.S.)

Memorandum

To: Mr. Atef Merhi, IDU Acting Director, OMSAR

From: Dimitrios Sfikas, PMC Team Leader

Cc: Dr Raymond Khoury, TCU Director, OMSAR
Mrs Roula Kabbani, EU Project Coordinator, OMSAR

Date: 19 December 2000

Subject: Court of Audit

Dear Mr. Merhi

I am pleased to attach herewith the final proposals for an operational plan in the Court of Audit for further consideration.

Best Regards
Dimitrios Sfikas



COURT OF AUDIT.

PERFORMANCE IMPROVEMENT & MODERNIZATION PLAN

PMC
Document prepared by Geert TUINIER, Public Administration Expert
Beirut, 19 December 2000

COURT OF AUDIT.

PERFORMANCE IMPROVEMENT & MODERNIZATION PLAN

OBJECTIVES

The performance improvement & modernization plan aims :

- To strengthen the legal basis for auditing practices.
- To improve and modernize the functional, managerial and organizational capabilities.

TASK FORCE

In the framework of the implementation of the performance improvement plan a joint Task Force has been established.

The main duties of the Task Force are:

- To carry out a performance review (analysis of functions, problems and blockages, review of basic laws)
- To recommend performance improvement actions and measures based on the results of the performance review.
- To provide assistance to the performance improvement implementation process.

Assistance and guidance to the Task Force will be provided under the ARLA Programme.

PROPOSED ACTIVITY PLAN.

The performance improvement & modernization plan consists of

- A proposed Activity Plan based on the results of the fact finding survey undertaken by the task force in November 2000.
- The expected results generated by the proposed measures and actions.
- A proposed indicative timeframe within the actions should be realized.
- Identification of the technical assistance to be provided under the ARLA Programme.

For the planning period: January 2001 – December 2001, the following activities are scheduled

Activity #1: Drafting of a general policy framework document for administrative development of COA

This administrative development document will deal with the following subjects: (i) formulation of the short term and long term objectives of the COA organisation, (ii) formulation of the mission, role and functions of COA given the restated organisational objectives, (iii) description of new tasks in terms of specific objectives and scope of activities.

Expected results: An approved policy framework development document.

Time schedule: January 2001- February 2001

Technical assistance: Under the ARLA programme TA will be provided by PMC public administration experts.

Activity # 2: Organizational development planning.

Expected results: Final result should be a discussion paper on a blue print of the future organization of the COA. The study is required for organizational adjustments to be realized during the implementation of the performance improvement plan.

Time schedule: February 2001- March 2001.

Technical assistance: EU expert on organization and management in public administration with expertise in the field of public accountancy.

Activity # 3: Development of an ICT master plan; development of a strategy for using ICT in the field of auditing practices.

Expected results: Decision on ICT master plan by COA Board. This master plan will form the base for future decisions on ICT investments.

Time schedule: March 2001 – April 2001

Technical assistance: EU expert on ICT planning in public administration

Activity # 4: Development of a training programme on auditing methodology and techniques.

Expected results: Training programme on financial audit and performance audit.

Time schedule: March 2001

Technical assistance: EU expert on auditing practices with experiences with training programme development activities.

Activity # 5: Drafting of training manuals

Expected results: Manuals and guidelines on financial management audit and performance audit. These manuals are very important for the development of auditing methodology and techniques.

Time schedule: April 2001 – May 2001

Technical assistance: EU expert on auditing

Activity # 6: Implementation of audit training programme.

Expected results: Staff of COA trained on modern auditing methodology and techniques.

Time schedule: May 2001 – June 2001

Technical assistance: To be determined.

Activity # 7: ICT investments and training of staff on ICT applications

Expected results: ICT investments realized and staff properly trained.

Time schedule: September 2001 - December 2001

**Performance Improvement & Modernization Plan: Activity Plan for the Court of Audit.
Period: January 2001 – June 2001 (onwards)**

#	Description of Activity	Expected Results	Time Schedule	Technical assistance under the ARLA Programme
			2001 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Dec	
1	<i>Drafting of a general policy framework document for development of COA</i>	General policy adopted	↔	PMC Public Administration Experts
2	<i>Organizational development planning.</i>	Final result should be a discussion paper on a blue print of the future organization of the COA.	↔	EU expert on organization and management in public administration with expertise in the field of public accountability.
3	<i>Development of an ICT master plan</i>	ICT master plan	↔	EU expert on ICT policy & planning
4	<i>Development of an audit training Programme for COA</i>	Training programme on financial audit and performance audit	↔	EU expert on auditing practices with experiences with training programme development activities.
5	<i>Drafting of training manuals</i>	Manuals and guidelines on financial management audit and performance audit.	↔	EU expert on auditing
6	<i>Implementation of audit training programme, first phase.</i>	Staff of COA trained on modern auditing methodology and techniques.	↔	To be determined.
7	<i>ICT investment and ICT training</i>	ICT investments realized and staff properly trained.	↔	Local consultancy on ICT