

**OFFICE OF CHUUK STATE PUBLIC AUDITOR (OCPA)  
MONITORING & EVALUATION FRAMEWORK  
STRATEGIC PLAN 2024-2028**

**Explanatory Note:** The purpose of this framework is to enable the Office of Chuuk State (OCPA) to both monitor annual progress against the Key Performance Metrics (KPM) and enable meaningful evaluation of the strategic plan implementation after, or midway during, the strategic plan period. While the monitoring will be done internally, the evaluation would best be done by an external independent party. While monitoring would be forward looking with the intent to take midway corrective actions, if necessary, the final evaluation would primarily serve to assess success and identify lessons learned for the next strategy cycle. The KPMs serve two purposes: (i) they enable measurement of success against targets, and (ii) drive the OCPA’s behaviour in a desired direction. It is the latter aspect of the KPMs that is critical for the continual development of the OCPA. That is because, to enable measurement against the KPMs and to achieve them, the OCPA must ensure that there are systems in place to (a) collect reliable data and information, and (b) increase the probability of achieving the KPMs. Hence, while developing the KPMs, the team reflected on the kind of behavior that the initially proposed KPMs would encourage and selected those that would lead to desired behaviors.

**Strategic Priority: 1. Toughen Independence**

**Strategic Objective: 1.1 Protect Organizational Independence**

KPM no.	KPM	Potential sources of data/information	KPM owner		2024	2025	2026	2027	2028
1.1.1	Continuously engage with openness and transparency with leaders both from the legislature and the Executive for purposes of adopting amendments to public auditor’s act.	Record of Discussion (ROD) compiled by the Admin.	Public Auditor	Target	4	4	4	4	4
				Result					

Note: This engagement would be initiated for the sole purpose of obtaining the proposed amendment to the Public Auditor’s Act. The target engagements would be four engagements per year until the proposed amendments are adopted into law.

Comments (especially in cases of significant under/over achievement):

KPM no.	KPM	Potential sources of data/information	KPM owner		2024	2025	2026	2027	2028
1.1.2	100% Legislative appropriations to OCPA’s budget request. (Baseline: 74% of requested OCPA Budget was approved on FY 2023 Appropriation Act)	Appropriation Law ROD compiled by Admin	Public Auditor	Target	80%	85%	90%	95%	100%
				Result					

Comments (especially in cases of significant under/over achievement):

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The proposed amendment to public auditor’s act is adopted.

KPM no.	KPM	Potential sources of data/information	KPM owner		2024	2025	2026	2027	2028
1.1.3	All members of the OCPA are immune to any prosecution for any act that results in the discharge of their duties.	Amended Public Auditor’s Act ROD compiled by Admin	Public Auditor	Target	Amendments Adopted by 2028				
				Result					

Note: This KPM would be continuously pursued during the period until the proposed amendment is adopted into law.

[Comments \(especially in cases of significant under/over achievement\):](#)

The proposed amendment to public auditor’s act is adopted.

KPM no.	KPM	Potential sources of data/information	KPM owner		2024	2025	2026	2027	2028
1.1.4	The OCPA submits its annual budget and plans to the Budget Review Committee for budget consolidation and comments but forwards them without revision or deduction to the Legislature for review and approval	Amended Public Auditor’s Act ROD compiled by Admin	Public Auditor	Target	Amendments Adopted by 2028				
				Result					

Note: This KPM would be continuously pursued during the period until the proposed amendment is adopted into law.

[Comments \(especially in cases of significant under/over achievement\):](#)

The proposed amendment to public auditor’s act is adopted.

KPM no.	KPM	Potential sources of data/information	KPM owner		2024	2025	2026	2027	2028
1.1.5	The OCPA Head decides all human resource matters - recruitment, salary adjustments, promotion, and others	Amended Public Auditor’s Act ROD compiled by Admin	Public Auditor	Target	Amendments Adopted by 2028				
				Result					

Note: This KPM would be continuously pursued during the period until the proposed amendment is adopted into law.

[Comments \(especially in cases of significant under/over achievement\)](#)

The proposed amendment to public auditor’s act is adopted.

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KPM no.	KPM	Potential sources of data/information	KPM owner		2024	2025	2026	2027	2028
1.1.6	The Public Auditor may engage specialists and experts on per project basis (such as lawyer, engineer, and outsource audits) when necessary.	Amended Public Auditor’s Act ROD compiled by Admin	Public Auditor	Target	Amendments Adopted by 2028				
				Result					

Note: This KPM would continuously pursue during the period until the proposed amendment is adopted into law.  
[Comments \(especially in cases of significant under/over achievement\)](#)

**Strategic Priority: 1. Toughen Independence  
 Strategic Objective: 1.2 Advocate for a Clearer Mandate**

The proposed amendment to public auditor’s act is adopted.

KPM no.	KPM	Potential sources of data/information	KPM owner		2024	2025	2026	2027	2028
1.2.1	The law explicitly provides that the OCPA may conduct any types of audit or examinations that include financial audit, attestation engagement, review of financial, performance audit, audit of program results, inspection & evaluation, and investigation and others.	Amended Public Auditor’s Act ROD compiled by Admin	Public Auditor	Target	Amendments Adopted by 2028				
				Result					

Note: This KPM would be continuously pursued during the period until the proposed amendment is adopted into law.  
[Comments \(especially in cases of significant under/over achievement\)](#)

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The proposed amendment to public auditor’s act is adopted.

KPM no.	KPM	Potential sources of data/information	KPM owner		2024	2025	2026	2027	2028
1.2.2	The law requires auditees to implement action plans on audit recommendations.	Amended Public Auditor’s Act ROD compiled by Admin	Public Auditor	Target	Amendments Adopted by 2028				
				Result					

Note: This KPM would be continuously pursued during the period until the proposed amendment is adopted into law

[Comments \(especially in cases of significant under/over achievement\)](#)

The proposed amendment to public auditor’s act is adopted.

KPM no.	KPM	Potential sources of data/information	KPM owner		2024	2025	2026	2027	2028
1.2.3	The law requires the use of standards during the conduct of audit, inspection, and investigation	Amended Public Auditor’s Act ROD compiled by Admin	Public Auditor	Target	Amendments Adopted by 2028				
				Result					

Note: This KPM would be continuously pursued during the period until the proposed amendment is adopted into law

[Comments \(especially in cases of significant under/over achievement\)](#)

The proposed amendment to public auditor’s act is adopted.

KPM no.	KPM	Potential sources of data/information	KPM owner		2024	2025	2026	2027	2028
1.2.4	The law provides for a six-year term of office and not a four-year term for Public Auditor to make it consistent with the term of office for the said position in the constitution.	Amended Public Auditor’s Act ROD compiled by Admin	Public Auditor	Target	Amendments Adopted by 2028				
				Result					

Note: This KPM would be continuously pursued during the period until the proposed amendment is adopted into law

[Comments \(especially in cases of significant under/over achievement\)](#)

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The proposed amendment to public auditor’s act is adopted.

KPM no.	KPM	Potential sources of data/information	KPM owner		2024	2025	2026	2027	2028
1.2.5	The law broadens the existing provision regarding access to all documents not only within the scope of financial audit but to all types of audits that would be conducted and all parts of the public auditor’s mandate.	Amended Public Auditor’s Act ROD compiled by Admin	Public Auditor	Target	Amendments Adopted by 2028				
				Result					

Note: This KPM would be continuously pursued during the period until the proposed amendment is adopted into law  
[Comments \(especially in cases of significant under/over achievement\)](#)

The proposed amendment to public auditor’s act is adopted.

KPM no.	KPM	Potential sources of data/information	KPM owner		2024	2025	2026	2027	2028
1.2.6	The law provides that the Public Auditor may request assistance of, and assist, the FSM National Public Auditor in relation to any audit, inspection, or compliance examination.	Amended Public Auditor’s Act ROD compiled by Admin	Public Auditor	Target	Amendments Adopted by 2028				
				Result					

Note: This KPM would be continuously pursued during the period until the proposed amendment is adopted into law  
[Comments \(especially in cases of significant under/over achievement\)](#)

**Strategic Priority: 2. Strengthen Internal Governance**

**Strategic Objective: 2.1 Update and Implement the Strategic and Annual Operational Plan**

KPM no.	KPM	Potential sources of data/information	KPM owner		2024	2025	2026	2027	2028
2.1.1	100% Key Performance Metrics (KPMs) are achieved (No baseline)	Monitoring and Evaluation Framework	Public Auditor	Target	100%	100%	100%	100%	100%
				Result					

Note: Since there is no baseline, the targets for years 2 to 5 may be re-set based on first year’s results.  
[Comments \(especially in cases of significant under/over achievement\):](#)

**Strategic Priority: 2. Strengthen Internal Governance**  
**Strategic Objective: 2.2 Develop and Update the Internal Control System**

KPM no.	KPM	Potential sources of data/information	KPM owner		2024	2025	2026	2027	2028
2.2.1	Internal Control Assessments are done as per approved cycle of assessment. . <i>(No baseline. Need to adopt policy for assessment cycle)</i>	Document stating the required cycle of internal control assessments. Latest internal control assessment report & previous internal control assessment report.	Admin Officer	Target	Approved Internal Control System Manual Approved Policy	Assmnts done as per policy	Assmnts done as per policy	Assmnts done as per policy	Assmnts done as per policy
				Result					

Note: Since there is no baseline, the targets for years 2 to 5 may be re-set based on first year's results.

Comments (especially in cases of significant under/over achievement):

KPM no.	KPM	Potential sources of data/information	KPM owner		2024	2025	2026	2027	2028
2.2.2	90% reduction of identified weakness in internal control assessment results compared to previous year's results. <i>(No baseline)</i>	Latest internal control assessment report and previous year's report.	Senior Auditor	Target		70%	80%	85%	90%
				Result	<i>To be used as baseline. Subsequent target are to be reviewed after baseline is known.</i>				

Note: Since there is no baseline, the targets for years 2 to 5 may be re-set based on first year's results.

Comments (especially in cases of significant under/over achievement):

**Strategic Priority: 2. Strengthen Internal Governance**

**Strategic Objective: 2.3 Establish and Periodically Update the Management Systems for Support Services**

KPM no.	KPM	Potential sources of data/information	KPM owner		2024	2025	2026	2027	2028
2.3.1	Periodically (semi-annual) assesses the adequacy of administrative support services. (No baseline. Need to adopt a policy for assessment cycle)	Document stating the required cycle of assessing the adequacy of administrative services. Latest administrative support assessment report & previous administrative support assessment report.	Senior Auditor	Target	Manual For support System Services Approved Policy	Assmnts done as per policy	Assmnts done as per policy	Assmnts done as per policy	Assmnts done as per policy
				Result					

Note: Since there is no baseline, the targets for years 2 to 5 may be re-set based on first year's results.

Comments (especially in cases of significant under/over achievement):

KPM no.	KPM	Potential sources of data/information	KPM owner		2024	2025	2026	2027	2028
2.3.2	90% reduction of identified weakness in administrative support services assessment results compared to previous year's results (No baseline)	Latest administrative support assessment report & previous administrative support assessment report.	Public Auditor	Target		60%	70%	80%	90%
				Result	To be used as baseline. Subsequent targets are to be reviewed after the baseline is known.				

Note: Since there is no baseline, the targets for years 2 to 5 may be re-set based on first year's results.

Comments (especially in cases of significant under/over achievement):

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KPM no.	KPM	Potential sources of data/information	KPM owner		2024	2025	2026	2027	2028
2.3.3	Maintaining a fully functional audit application software (e.g., team mate) <i>(No baseline, Target 2025)</i>	Team mate Audit Software in use Record of Training	IT Specialist	Target			75%	85%	100%
				Result		<i>To be used as baseline</i>			

Note: Since there is no baseline, the targets for years 2 to 5 may be re-set based on first year’s results.  
OPA reports include audit reports, citizen-centric report, ARTS, flash reports, KPM-based reports etc.  
Comments (especially in cases of significant under/over achievement):

**Strategic Priority: 3. Deliver Quality and Timely Audit and Investigation  
Strategic Objective: 3.1 Employ Sufficient Staff and Remunerate Them Adequately**

KPM no.	KPM	Potential sources of data/information	KPM owner		2024	2025	2026	2027	2028
3.1.1	All approved positions are filled. <i>(Baseline-2023 manpower- 4/8 (50%) of which auditors represent 2/6 or 33%)</i>	OCPA proposed and approved budget.	Admin Officer	Target	60%	65%	75%	85%	100%
				Result					

Comments (especially in cases of significant under/over achievement):

KPM no.	KPM	Potential sources of data/information	KPM owner		2024	2025	2026	2027	2028
3.1.2	95% of staff required are in position as per needs assessment. <i>(No baseline. No formal needs assessment done yet.)</i>	Status of employees in position in latest organisational chart & OCPA’s budget request.	Admin Officer	Target	75%	80%	85%	90%	95%
				Result					

Note: Since there is no baseline, the targets for years 2 to 5 may be re-set based on first year’s results.  
Comments (especially in cases of significant under/over achievement):

KPM no.	KPM	Potential sources of data/information	KPM owner		2024	2025	2026	2027	2028
3.1.3	90% of employees obtain at least a performance rating of “satisfactory” in OCPA’s performance evaluation. <i>(Baseline -2/3) Target total number of Staff is 8</i>	Employee Performance Evaluation results.	Audit and Investigation Staff	Target		75%	80%	85%	90%
				Result	<i>To be used as baseline. Subsequent targets to</i>				



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					be reviewed after baseline are known.				
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Note: Since there is no baseline, the targets for years 2 to 5 may be re-set based on first year's results.

Comments (especially in cases of significant under/over achievement):

KPM no.	KPM	Potential sources of data/information	KPM owner		2024	2025	2026	2027	2028
3.1.4	90% of approved projects are completed as per project requirements. (No baseline)	Completed project reports and approved project authorizations/plans.	Senior Auditor & Staff-in-Charge	Target		75%	80%	85%	90%
				Result	To be used as baseline. Subsequent targets to be reviewed after baseline are known.				

Note: Since there is no baseline, the targets for years 2 to 5 may be re-set based on first year's results.

Comments (especially in cases of significant under/over achievement):

KPM no.	KPM	Potential sources of data/information	KPM owner		2024	2025	2026	2027	2028
3.1.5	All staff have competitive salaries compared to other audit staff in the FSM State audit offices. (No baseline)	Proposed and Approved Salaries for Manpower	Public Auditor	Target		90%	90%	90%	100%
				Result	To be used as baseline. Subsequent targets to be reviewed after baseline are known.				

Note: Since there is no baseline, the targets for years 2 to 5 may be re-set based on first year's results.

Comments (especially in cases of significant under/over achievement):

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**Strategic Priority: 3. Deliver Quality and Timely Audit and Investigation  
Strategic Objective: 3.2 Strengthen Staff Capabilities**

KPM no.	KPM	Potential sources of data/information	KPM owner		2024	2025	2026	2027	2028
3.2.1	All staff attend various training on performance auditing, financial auditing, compliance auditing, inspection, and evaluation and support services training	Admin Record of Training and Development attended	All staff	Target	1	2	1 Invest	1	1
				Result					

Target Number of Auditors and Investigator – 6 & 1

Comments (especially in cases of significant under/over achievement)

KPM no.	KPM	Potential sources of data/information	KPM owner		2024	2025	2026	2027	2028
3.2.2	Staffs are on track with Employee Development Plans (EDP) and scheduled training. (No baseline- First time to implement EDP)	Updated Status on Employee Development Plan	Public Auditor & all Staff	Target	Approved EDP Policy & EDPs	4	5	6	7
				Result					

Comments (especially in cases of significant under/over achievement):

KPM no.	KPM	Potential sources of data/information	KPM owner		2024	2025	2026	2027	2028
3.2.3	All audit staff and investigators earned the required 40 hours of Continuing Professional Education (CPE) every year mainly thru attending the APIPA Conference (Baseline: In 2023, all auditors earned 40 hours CPE)	Updated record of CPEs	Public Auditor & all auditors and Investigator. Admin Officer for Updating of CPE Record	Target	100%	100%	100%	100%	100%
				Result					

Comments (especially in cases of significant under/over achievement):

KPM no.	KPM	Potential sources of data/information	KPM owner		2024	2025	2026	2027	2028
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3.2.4	At least two staff get professional certifications (CPA, CFE, CGAP, etc) <b>(No baseline)</b>	Assigned staff	All auditors and Investigator	Target	Approved Policy on returned of service	0	0	1	1
				Result					

Comments (especially in cases of significant under/over achievement):

**Strategic Priority: 3. Deliver Quality and Timely Audit and Investigation**

**Strategic Objective: 3.3 Periodically Update the Internal Operating Standards, Processes and Tools to Guide Auditing and Investigation Work**

KPM no.	KPM	Potential sources of data/information	KPM owner		2024	2025	2026	2027	2028
3.3.1	Manual for Financial and Attestation Audit is in place and periodically updated for new audit standard. <b>(the current manual is updated to reflect the last 2018 version of the US Government Auditing Standards (GAGAS))</b>	US GAGAS Standard Manual for Financial and Attestation Audit	Public Auditor & Assigned Staff	Target	N/A	Updated Manual for new standard version	N/A	N/A	N/A
				Result					

Note: On January 30, 2023, the U.S. Government Accountability Office (GAO) issued an exposure draft of proposed revisions to Government Auditing Standards (GAGAS), also known as the Yellow Book. The effective date for this revision is yet to be finalized but for this strategic period, it is anticipated that the manual be updated 2024.

Comments (especially in cases of significant under/over achievement):

KPM no.	KPM	Potential sources of data/information	KPM owner		2024	2025	2026	2027	2028
3.3.2	A manual for Performance Audit is in place and periodically updated for new audit standards <b>(the current manual is updated to reflect the last 2018 version of the US Government Auditing Standards (GAGAS))</b>	US GAGAS Standard Manual for Performance Audit	Public Auditor & Assigned Staff	Target	N/A	N/A	Updated Manual for new standard version	N/A	N/A
				Result					

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Note: On January 30, 2023, the U.S. Government Accountability Office (GAO) issued an exposure draft of proposed revisions to Government Auditing Standards (GAGAS), also known as the Yellow Book. The effective date for this revision is yet to be finalized but for this strategic period, it is anticipated that the manual be updated 2024.  
Comments (especially in cases of significant under/over achievement):

KPM no.	KPM	Potential sources of data/information	KPM owner		2024	2025	2026	2027	2028
3.3.3	A manual for Compliance Audit is in place and periodically updated for new audit standards (the current manual is updated to reflect the last 2018 version of the US Government Auditing Standards (GAGAS))	US GAGAS Standard Manual for Compliance Audit	Public Auditor & Assigned Staff	Target	N/A	N/A	Updated Manual for new standard version	N/A	N/A
				Result					

Note: Under the US GAGAS, Compliance audit is considered Performance Audit unlike in the International Standard wherein it is treated as a separate type of audit. On January 30, 2023, the U.S. Government Accountability Office (GAO) issued an exposure draft of proposed revisions to Government Auditing Standards (GAGAS), also known as the Yellow Book. The effective date for this revision is yet to be finalized but for this strategic period, it is anticipated that the manual be updated 2024.  
Comments (especially in cases of significant under/over achievement):

KPM no.	KPM	Potential sources of data/information	KPM owner		2024	2025	2026	2027	2028
3.3.4	A manual for Inspection and Investigation is in place and periodically updated for new audit standards (the current manual is updated to reflect the last 2012 version of CIGIE Quality Standards for Inspection and Evaluation. There was no announcement yet whether there would be new standard)	CIGIE Quality Standards for Inspection and Evaluation Manual for Inspection and Investigation	Public Auditor & Assigned Staff	Target	N/A	N/A	N/A	Updated Manual for new standard version	N/A
				Result					

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Note: No announced revision yet.

[Comments \(especially in cases of significant under/over achievement\):](#)

**Strategic Priority: 3. Deliver Quality and Timely Audit and Investigation  
Strategic Objective: 3.4 Enhance the Engagement Planning and Control**

KPM no.	KPM	Potential sources of data/information	KPM owner		2024	2025	2026	2027	2028
3.4.1	Based on approved schedule for the implementation of all audits and control, there are no critical issue related to non-achievement of tasks. <b>(No Baseline)</b>	OCPA Annual Report indicating target versus actual audits	Senior Auditor	Target		100%	100%	100%	100%
				Result	To be used as baseline. Subsequent targets to be reviewed after baseline is known.				

Note: The target is 100% compliance

[Comments \(especially in cases of significant under/over achievement\):](#)

KPM no.	KPM	Potential sources of data/information	KPM owner		2024	2025	2026	2027	2028
3.4.2	90% of the approved audits and investigations were completed within timeframe <b>(No Baseline)</b>	OCPA Annual Operational Plan OCPA Annual Report	Team - Staff-in-Charge & Auditors and Investigators	Target		70%	80%	85%	90%
				Result	To be used as baseline				

[Comments \(especially in cases of significant under/over achievement\):](#)

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**Strategic Priority: 3. Deliver Quality and Timely Audit and Investigation**

**Strategic Objective: 3.5 Develop and Periodically Update the Quality Control and Assurance Systems for Audits and Investigations**

KPM no.	KPM	Potential sources of data/information	KPM owner		2024	2025	2026	2027	2028
3.5.1	Manual for Quality Control and Assurance System is in place and periodically updated for new requirements (the current manual for Quality Control and Assurance System is updated to reflect the last 2018 version of the US Government Auditing Standards (GAGAS))	Audit Office's Description of Quality Control System (APIPA Form 7) OCPA Quality Control Policies and Procedure	Senior Auditor	Target	N/A	Updated Manual for new standard version	N/A	N/A	N/A
				Result		N/A		N/A	

Note: The timing of the update of this Manual for Quality Control and Assurance System is consistent with the update of the related manuals under objective 3.3

Comments (especially in cases of significant under/over achievement):

KPM no.	KPM	Potential sources of data/information	KPM owner		2024	2025	2026	2027	2028
3.5.2	Implemented Internal Assessment Quality Control Checklist Per Engagement Shows 90% compliance (no baseline)	Quality Assurance Review Checklist (Internal Form) -For Financial Audit -For Performance/Compliance Audit -For Inspection and Investigation	Public Auditor Team - Staff-in-Charge & Auditors and Investigators	Target		60%	70%	80%	90%
				Result	To be used as baseline				

Comments (especially in cases of significant under/over achievement):

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KPM no.	KPM	Potential sources of data/information	KPM owner		2024	2025	2026	2027	2028
3.5.3	Based on scheduled external assessment, the OCPA is getting a rating of “pass” in a APIPA Peer Review done every three year which means that the internal quality control system of the office is adequately designed and operating effectively to provide reasonable assurance of compliance with the US Government Auditing Standards. (Baseline: got a rating of pass in the last two peer reviews, 2018 & 2022)	APIPA Peer Review Report (External Review)	Public Auditor Team - Staff-in-Charge & Auditors and Investigators	Target	Gets a Rating of Pass in Peer Review	N/A	N/A	Gets a Rating of Pass in Peer Review	N/A
				Result		N/A	N/A		N/A

Note: The OCPA got a rating of ‘pass’ in the last two APIPA Reviews (2014-2017 & 2018-2020).

Comments (especially in cases of significant under/over achievement):

KPM no.	KPM	Potential sources of data/information	KPM owner		2024	2025	2026	2027	2028
3.5.4	Maintaining at least a score of <u>three</u> out of <u>four</u> against Supreme Audit Institution Performance Management Framework Assessment (SAI PMF Assessment) indicators on SAI 1, 2, 3, 4, 6, 7, 8, 9, 12, 13, 14, 15, 16, 17, 21, 23, 24 & 25 or <b>gets at least a score of three for 18 indicators during the five-year strategic period</b>	Chuuk SAI PMF Assessment Report (External Assessment)	Public Auditor	Target	8	10	13	15	18
				Result					

Comments (especially in cases of significant under/over achievement)

**Strategic Priority: 3. Deliver Quality and Timely Audit and Investigation**

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**Strategic Objective: 3.6 Deliver Adequate Number of Impactful Audits and Investigations Each Year**

KPM no.	KPM	Potential sources of data/information	KPM owner		2024	2025	2026	2027	2028
3.6.1	Completed and published six audit reports per year that contributes to operational improvement and in promoting sound financial management. <i>(note: the target is to audit all the departments/agencies of the government during the strategic period)</i>	OCPA Annual Report indicating planned versus issued report	Public Auditor & all designated Staff-in-Charge per project	Target	6	6	9	9	9
				Result					

Note: This is based on three audit teams consisting of two staff per team (total of six auditors). Each team would be able complete two audits per year (two reports) or a total of six audit reports per team. Assuming that there would be no resignation, there would be learning curve starting 3<sup>rd</sup> year that would to increased number of yearly reports.

Comments (especially in cases of significant under/over achievement):

KPM no.	KPM	Potential sources of data/information	KPM owner		2024	2025	2026	2027	2028
3.6.2	At least 70% of the structured feedback indicates the key stakeholders' satisfaction with OCPA's communication of audit report. <i>(No baseline)</i>	Survey results, Records of Discussion (ROD)	Admin Officer	Target		55%	60%	65%	70%
				Result	<i>To be used as baseline</i>				

Comments (especially in cases of significant under/over achievement):

KPM no.	KPM	Potential sources of data/information	KPM owner		2024	2025	2026	2027	2028
3.6.3	At least 80% of the intended recipients send the completed feedback instrument back to OCPA. <i>(No baseline)</i>	Survey results	Admin Officer	Target		60%	65%	75%	80%
				Result	<i>To be used as baseline</i>				

Comments (especially in cases of significant under/over achievement):



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KPM no.	KPM	Potential sources of data/information	KPM owner		2024	2025	2026	2027	2028
3.6.4	At least 75% of audit recommendations are resolved. (No baseline)	Audit Recommendation Tracking System (ARTS) Report	Public Auditor & all designated Staff-in-Charge per project	Target		55%	60%	70%	75%
				Result	To be used as baseline				

Comments (especially in cases of significant under/over achievement):

**Strategic Priority: 4. Foster Engagement with External Stakeholders**

**Strategic Objective: 4.1 Develop and Periodically Update Strategies, Policies, and Procedures for Engagement with External Stakeholder**

KPM no.	KPM	Potential sources of data/information	KPM owner		2024	2025	2026	2027	2028
4.1.1	Manual for Strategies, Policies, and Procedures for Engagement with External Stakeholders is in place	Manual for Engagement with External Stakeholders	Public Auditor	Target	Manual in place	N/A	N/A	N/A	N/A
				Result					

Note: No existing manual

Comments (especially in cases of significant under/over achievement):

**Strategic Objective: 4.2 Fortify Engagement and Professional Relationship with External Stakeholders**

KPM no.	KPM	Potential sources of data/information	KPM owner		2024	2025	2026	2027	2028
4.2.1	At least 90% of formally planned meetings with external stakeholders are held (No baseline)	Meeting agendas Record of Discussion (ROD)	Public Auditor	Target		50%	60%	70%	90%
				Result	To be used as baseline				

Comments (especially in cases of significant under/over achievement):

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KPM no.	KPM	Potential sources of data/information	KPM owner		2024	2025	2026	2027	2028
4.2.2	At least 70% of the structured feedback received indicates satisfaction with OCPA and a desire to continue cooperation. (No baseline)	Survey results.	Senior Auditor	Target		55%	60%	65%	70%
				Result	To be used as baseline				

Note: Need to design the survey instrument first to collect relevant data

Comments (especially in cases of significant under/over achievement):

KPM no.	KPM	Potential sources of data/information	KPM owner		2024	2025	2026	2027	2028
4.2.3	At least 80% of approved OCPA reports are covered by media. (No baseline)	OCPA FB Account and newspaper articles.	Admin Officer	Target		50%	60%	70%	80%
				Result	To be used as baseline				

Comments (especially in cases of significant under/over achievement):

KPM no.	KPM	Potential sources of data/information	KPM owner		2024	2025	2026	2027	2028
4.2.4	At least 80% of the participants feedback received indicates the usefulness of the OCPA's awareness programs (No baseline)	Survey results	Admin Officer	Target		50%	60%	70%	80%
				Result	To be used as baseline				

Note: Need to design the survey instrument first to collect relevant data

Comments (especially in cases of significant under/over achievement):

Approved:



Manuel L. San Jose  
Public Auditor