

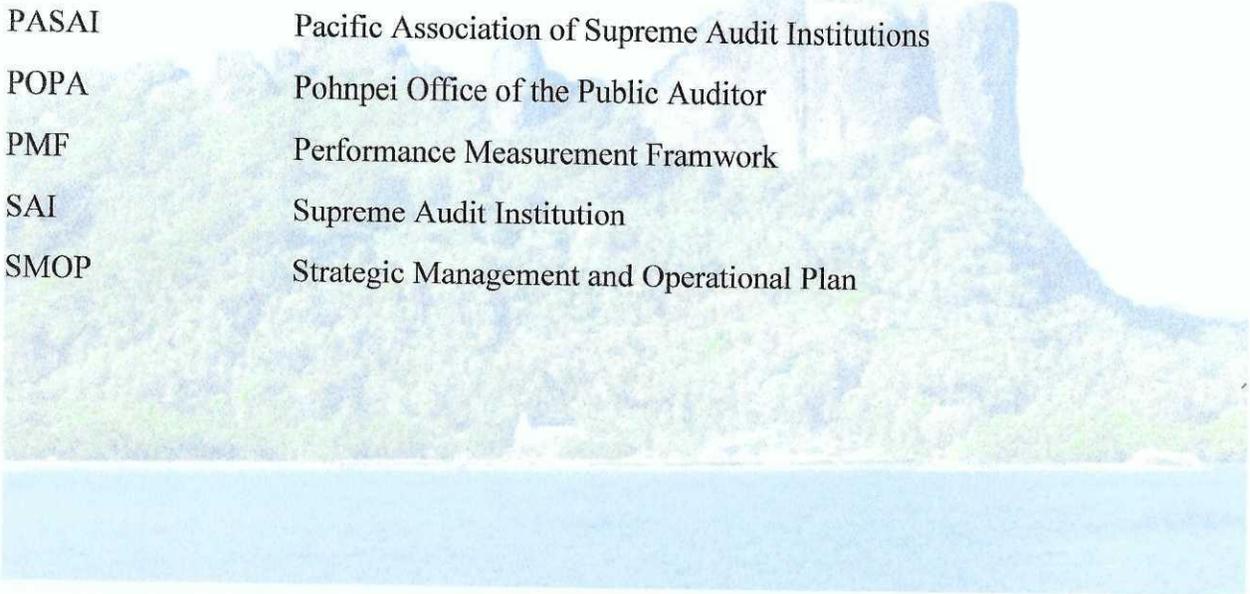
POHNPEI OFFICE OF THE PUBLIC AUDITOR
COMMUNICATION STRATEGY
2021-2026

Table of Contents

Abbreviations -----	3
Message for the Public Auditor -----	4
Acknowledgement -----	5
Introduction -----	6
Establishment	
Mission	
Vision	
Values	
Objective -----	7
Current Situation -----	8
Link to Strategic Plan -----	9-10
SAI PMF Report -----	11
Result and Performance Measure -----	11
Stakeholders Engagement -----	11-13
Beneficiaries and Leaving no one behind -----	13
Risk Management -----	14-16
Monitoring, Evaluating and Reporting -----	17
Sustainability -----	17
Implementation Strategy and Resource Planning -----	18-20
Change Management -----	20-21
Annex A -----	22
Annex B -----	23
Annex C -----	24-25

Abbreviations

CID	Compliance Investigation Division
CSP	Communication Strategic Plan
DOTA	Department of Treasury and Administration
FB	Facebook
FSM	Federated States of Micronesia
IDI	International Supreme Audit Institution Development Initiative
INTOSAI	International Organization of Supreme Audit Institution
IT	Information Technology
ISSAI	International Standards of Supreme Audit Institution
ONPA	Office of the National Public Auditor
PASAI	Pacific Association of Supreme Audit Institutions
POPA	Pohnpei Office of the Public Auditor
PMF	Performance Measurement Framework
SAI	Supreme Audit Institution
SMOP	Strategic Management and Operational Plan





**POHNPEI STATE GOVERNMENT
OFFICE OF THE PUBLIC AUDITOR**

P.O BOX 370

KOLONIA, POHNPEI STATE, FM 96941

TEL: (691) 320-2638/5407

WEBSITE: <http://opapni.fm/> E-MAIL: opsa_psa@mail.fm

Message from the Public Auditor

April 16, 2021

Greetings from the Pohnpei Office of the Public Auditor (POPA).

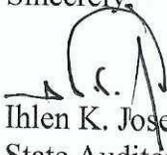
With pleasure, I present the Pohnpei Office of the Public Auditor (POPA) Communication Strategic Plan (CSP) for the Fiscal Years 2022 to 2026. POPA is the Supreme Audit Institution (SAI) of Pohnpei State in the Federated States of Micronesia (FSM). This plan updates the POPA's previous Communication Strategic Plan and outlines in general our communication approaches and strategies for the plan period. It also recognizes our commitment to continue building our communication capability and highlights our desire to engage positively and transparently in promoting better understanding of the role, benefit and the value of our services.

This plan will be complimented by the annual work program, which will be prepared and implemented to reflect the POPA's audit/communication strategy each year throughout the plan period. In addition, the plan provides general guidelines and strategies on our communication risk management, sustainability, change management, and monitoring, evaluating and reporting, and others. This plan is a living document and we will be monitoring, assessing and reporting our progress as we go and returning to it periodically to make sure we continue to focus and remain on the right track.

I extend a sincere congratulation and thank you to our Senior Auditor for the professional approach and efforts in the construction and completion of this vitally important project.

With warm regards, I am.

Sincerely,


Ihlen K. Joseph
State Auditor
Pohnpei

Acknowledgement

I wish to extend my gratitude to the Public Auditor for giving me the opportunity to develop and update this communication strategy for Pohnpei Office of the Public Auditor (POPA) and his commitment to support this strategy; my coach and my mentor Alice Etse for the encouragement, support and assistance in the formulation of this communication strategy, the employees of Pohnpei Office of the Public Auditor (POPA) for their time and commitment in the implementation of this project, IDI and PASAI for their continue support to the development of all SAI in the Pacific Region.

The fundamental competence in auditing profession rest in effective communication. Communication helps disseminate information needed to get things done and build good and healthy relationship with stakeholders that break silos between SAI and different stakeholders. This communication strategy will ensure that all relevant information is disseminated to all stakeholders. Effective communication strategy is necessary for SAI to maintain connection and to have an efficient workplace towards in achieving its goal.

It is the responsibility of POPA to ensure that all stakeholders are well informed about its value and benefits to the public including its report and findings. Every type of communication is a two-way process where the recipient should interpret the information that comes to him in the same way that the sender interprets the information. Meaning the information should be sent to the correct person or correct agency, and the information is relevant to them. In order for POPA to obtain information relevant to audit works, information and findings should be directed to proper stakeholders so that they will be aware of the issues. In this way, we could create a good working relationship with stakeholders where we could exchange information in the most efficient and effective way.

This communication strategy is based on International Standards of Supreme Audit Institution (ISSAI) which recognize the role of effective communication with stakeholders in carrying out its operation.

POPA has committed and dedicated employees who are willing to implement this strategy to achieve the objectives and the overall objective of POPA.

Cherry Lyn D. Somcio

SENIOR AUDITOR

Introduction

Establishment

The Pohnpei Office of the Public Auditor (POPA) is the Supreme Audit Institution (SAI) of Pohnpei State of the Federated States of Micronesia. POPA is established pursuant to the provisions of Article 11, Section 8 of Pohnpei Constitution and the State Law No. 1L-10-79, as amended. The Office of the Public Auditor is authorized to conduct audit of all transactions and of all books and accounts kept by or for all departments, offices, and agencies of the Pohnpei Government, its political subdivisions and all projects, programs, and activities or organizations receiving public funds through or from Pohnpei Government, regardless of the source. SAI Pohnpei is a member of the International Organization of Supreme Audit Institution (INTOSAI) through the Pacific Association of Supreme Audit Institutions (PASAI).

The POPA conducts the following:

1. Performance Audit
2. Financial Audit
3. Attestation Engagement
4. Inspection and Evaluations
5. Preliminary Reviews and Administrative Investigations

The State Public Auditor shall from time to time make such other audits of the State departments, offices, agencies, activities, contracts or grants as the State Auditor deems to be in the public interest and consistent with State laws.

Mission

To produce and publish quality, high impact and timely audit and mandatory reports to enable our leaders to make well-informed policy decisions which promote accountability, transparency and efficiency in public sector.

Vision

An accountable, transparent, efficient and effective performing public sector.

Our Values

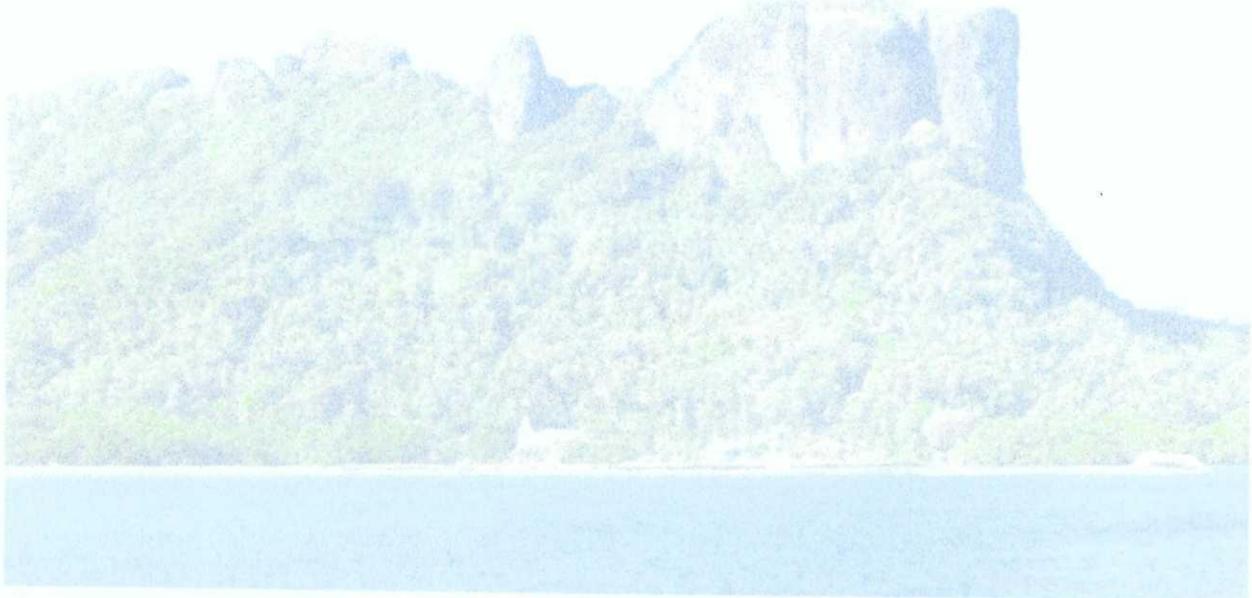
The POPA upholds the Pohnpei Public Services System (PSS) Act, with particular focus on respect, integrity, impartiality, collaboration, professionalism, reliability and respect for Pohnpei “Wahu”.

Objective

The objective of this communication strategy is to have a sustainable and effective communication approach for POPA based on good practice and its unique environment. The plan is based on what is already in place with strategies to strengthen and improve strong relationship with stakeholders. This communication strategy was prepared in line with the Mission, Vision and the Core Values of POPA.

The goal of this communication strategy is to provide POPA with an effective and strong way to promote the value and benefits of POPA to the public. A way for the stakeholders to better understand the POPA's mandate and role in sustaining accountability and transparency in the public sector. In summary, our communication strategies will be implemented to meet the following objectives:

- Increase public awareness regarding the role, value and benefits of POPA in the promotion of transparency, accountability and good governance.
- Increase awareness regarding fraud, corruption and related issues.
- Strengthen relationship with different stakeholders.
- Increase and widen audience through social media platform.



Current Situation

Currently, POPA has three (3) functioning divisions with a total of twelve (13) employees (4 in Compliance Investigation Division, 6 in Audit Division and 3 in the Division of Administration).

Pohnpei is one of the four states comprising FSM. Pohnpei Government has three branches: Executive, Legislative and Judiciary. POPA is independent of the three branches. Auditing works is challenging in small island like Pohnpei, where everybody knows everyone, and most government leaders has a relative working also in the government offices where potential conflict of interest may exist.

Below are some of the challenges that POPA is experiencing. With the implementation of this Communication Strategy, it is hoped that things will improve.

1. There is a very low response from those charge with governance of POPA's reports especially in the timely resolution of audit findings and implementation of audit recommendations;
2. Language barrier - most of the people from Pohnpei especially leaders who do not know how to speak and understand English, most especially the audit language.
3. Lack of feedback from the Legislature and the Governor regarding the audit and annual reports.
4. Wrong perception of POPA's role and responsibilities especially government agencies who think that our office is out looking for wrong doer.
5. Current communication strategy does not include social media strategy.

Through effective communication, we could increase public awareness of POPA's role, value and benefits. With this understanding, cooperation and collaboration from auditees and other stakeholders can be attained.



Link to Strategic Plan

The POPA Strategic Management and Operational Plan (SMOP) for the years 2018 to 2022 was finalized and approved by the Public Auditor. The purpose of SMOP is to provide working plan and guidelines for POPA. The SMOP identified one (1) outcome and two (2) output measures as follows:

Outcome: Enhance Accountability and Transparency in the Public Sector

Output 1: Quality Audits and high impact and timely Related Mandatory Reports are completed and issued annually during the plan period.

Output 2: An Improved Communication Strategy is Developed and Implemented

POPA believes that greater awareness and understanding of what we do in fostering accountability and transparency in our government through independent auditing and reporting in several ways.

Strategic Priority	Communication Strategic Goal	Communication Objective	Communications Activities	Communications Indicator
Enhance accountability in the public sector	Promote the value and benefits of POPA.	Strengthen relationship with different stakeholders.	Production of POPA publications such as reports, year in the life and brochures.	Client Satisfaction Survey ratings improve by 15% every year.
			News Articles for POPA's activities.	Number of articles published in the local newspaper.
			Translating Executives summaries in local language.	Number of executive summaries translated in local language.
			Improve follow-up mechanism (audit findings and recommendations)	Number of fieldwork and audit report completed on time.
			Maintain regular communication with key stakeholders.	Number of meetings held with key stakeholders group.
		Increase public awareness regarding the role, value and benefits of POPA in the	Timely publication of audit report on website.	20% increase in the number of followers on social media every year.
			Update social media channels	10% increase in website visits every year.

		promotion of transparency, accountability and good governance.	with reports tables in Legislature. Organize and conduct workshop/seminar regarding internal control issues/matter. Disseminate public awareness materials.	Number of public awareness done. Increase in the number of audit request, training/seminar on fraud and internal control issues/matters.
		Increase awareness regarding fraud, corruption and related issues.	Increased collaboration with civil society. Disseminate public awareness materials.	Number of meetings held with civil society. Increase in the number of audit request, training/seminar on fraud, corruption and related issues.
		Increase and widen audience through social media platform.	Increase activity on facebook page.	20% increase in engagement with social media posts each year. 15% increase in the number of likes of the POPA's facebook page each year.

First, the communication strategy will help improve the relationship of POPA with different stakeholders through public education and outreach programs on value and benefits. It will also improve the cooperation from auditee leading to timely completion and submission of audit reports. Through stakeholder's expectation, ideas and input are sought providing POPA with different perspective that continually help POPA improve its communication approach to work best for each stakeholders.

Second, effective communication will lead to public and stakeholder's cooperation and collaboration with POPA. In this way, the public will be more receptive to transparency and be a willing partner in the prevention of fraud, abuse and waste of public resources.

Third, this communication strategy enhances the skills and capacity of POPA's employees in communicating with stakeholders through a series of public awareness.

Finally, the communication strategy encourages POPA employees to lead by example by observing and exhibiting ethical behavior at all times even in dealing with difficult and controversial issues.

SAI PMF Report

SAI PMF report states that POPA does not have a communication strategy. Assessment fieldwork was conducted on April 17-21, 2017 and the report was issued on November 30, 2018. However, signed Communication strategy was signed by the Public Auditor on June 19, 2018. Some of the assessment include the following: 1) POPA does not seek feedback from the Legislature about the quality and relevance of its audit reports, and 2) POPA does not seek feedback from the audited entities about the quality and relevance of audit reports and the audit process.

Result and Performance Measure

Effective communication with the *public* can be measured by:

- Tracking the number of hits to websites, (monthly visitors);
- The number of feedback received from the public through facebook engagements and surveys and;
- The number of public engagement through feedback or tips received and through public support and collaboration.

Effective communication with different *stakeholders* can be measured by their increased awareness about POPA's mandate, duties and responsibilities. Maintaining or increasing number of stakeholder's coordination, cooperation and participation throughout the implementation of this communication strategy. Through this, audit report could be completed on time and in the long run there will be an increase in audit impact.

Stakeholders Engagement

In compliance with law, the State Public Auditor shall prepare and submit a report to the Legislature in January of each year. The report shall contain summary of audits and examinations conducted during the immediate preceding fiscal year, along with the associated findings and recommendations. In addition, State Auditor shall send certified copies of all audits and examinations reports completed during the reporting fiscal year to the Legislature, the Governor, the State Attorney General and the Director of Treasury and Administration.

- 1. Legislature – “Your partner in the oversight of public funds”**
- 2. Governor - “Your partner in the oversight of executive”**

Communication Strategies

- Maintain the annual submission of the audit reports and annual report in English but include executive summary in local language (in some report).

- Send stakeholders' expectation survey form together with the audit report and annual report so that they can provide feedback, comments or suggestions to the audit report or annual report submitted by POPA.
- 3. Auditee – “Your partner for improving and strengthening accountability and transparency in Pohnpei Public Sector”.**

Communication Strategies

- Communication to the auditee is performed by the Auditor In-Charge, support staff, the audit supervisor and the Public Auditor through entrance and exit conference.
 - Constant and consistent communication and coordination regarding documents, reports and data needed for the audit.
 - Strengthen the mechanism in place to follow-up actions on audit findings and recommendations.
 - Send the stakeholders' expectation survey form together with the audit report so that they can provide feedback, comments or suggestions to the audit reports.
- 4. Department of Treasury and Administration – “Your partner in good governance”**

Communication Strategies

- Maintain the timely submission of audit and annual report.
- Invite DOTA to the entrance and exit conferences.
- Establish procedures where the Director could provide feedback, comments or suggestions to the audit report or annual report submitted by POPA. Send stakeholders' expectation survey form together with the audit report and annual report.

5. State Attorney General – “Your partner in combating corruption”

Communication Strategies

- Maintain the submission of audit and annual report.
- Should continue the good communication, collaboration and coordination with the State Attorney General.
- Establish procedures where Attorney General should provide feedback, comments or suggestions to the audit or annual report submitted by POPA. Send stakeholders' expectation survey form together with the audit report and annual report.

6. Public – “You can trust us”

Communication Strategies

- Public awareness through social media specifically facebook and website.
- Publish executive summary of audit report in local language *where applicable*.

7. Media - “Your credible source of information”

Communication with the media is important for creating a positive image of POPA. It increases public awareness of POPA's mandate and role in building transparency and accountability in the government.

Communication Strategies

- Keep the media informed of all public awareness campaign.
- Maintain the regular submission of report to the media.

8. Development Partners (PASAI, APIPA, etc.) “Your support is our grow”

Communication Strategies

- Continue to participate in training, seminars and capacity building opportunities sponsored by our development partners.
- Periodically update them of the status of the strategy.

Beneficiaries and Leaving No One Behind

This communication strategy is intended to improve the relationship of POPA with different stakeholders and inclusive of everybody. Good relationship leads to effective performance of POPA which in turn leads to effective service to the people through relevant reports submitted to the right people.

Citizens of this country has a right to know how government resources are being spent and if government officials and employees are doing their duties and responsibilities as mandated by law. The timely distribution of reports from POPA would contribute to the development of this country by effective communication of audit findings and report to the public.

Government agencies are funded partly by taxpayers and therefore accountable to them about the status of public resources. As public servant, effective communication with the public is our prime responsibility. Public policies are created to meet citizens need that is why public participation is important in policy making decision process. For the participation to happen, it is important that public should have access to relevant report or information involving public resources. That is why the objective of communication with the public is to encourage citizen feedback and participation by translating reports in local language as appropriate. If reports are translated to local language where appropriate, citizen of Pohnpei will have better understanding of POPA's value and benefits in FSM as a whole.

Risk Management

Risk management is important in every organization. It saves valuable resources such as time and people. Risk management allow every organization to identify its strength, weaknesses, threat and opportunities. Success of every project depends on how to handle potential risk that may arise during the implementation process.

Below is the summary of POPA's SWOT analysis:

Strengths	Weakness
<ul style="list-style-type: none"> • Strong legal framework that allows sharing and communicating POPA's report. • Public Auditor understand the need to have a concrete and strong communication strategy. In connection with this, whole staff is committed to support and implement the communication strategy. • Public Auditor has strong management background, exposure and experience in different government agencies which gives him adequate knowledge regarding Pohnpei constitution, laws, policies and procedures. • POPA's employees are guided by Pohnpei Code of Ethics. • Strong management team. • Strong collaboration with State Attorney General and law enforcement agencies. • POPA is member of PASAI and INTOSAI. As such, it has access to relevant and best practices for communication strategy. 	<ul style="list-style-type: none"> • Lack of trainings relevant on how to use computers. POPA do not have IT people due to limited budget. • Low staff morale because low ranking auditors received same salaries since 1997 due to salary freeze. • Limited funding sources. • Lack of qualified staff with regards to report writing. • Limited audit impact. POPA's doesn't receive any feedback from Legislature and Governor regarding annual report. In addition, there is limited and slow response from auditee regarding recommendations and implementations.
Opportunities	Threats
<ul style="list-style-type: none"> • SAI PMF assessment. Will have strong support and justification to amend the POPA legal framework. • Break silos between POPA and different stakeholders. • Improve and Strengthen POPA organization. • Lead by example. 	<ul style="list-style-type: none"> • Sustainability of the office. Starting fiscal year 2019, POPA operations and programs will no longer receive funding from the Compact sector grant. • It takes time to translate audit report in local language. • Budget security or funding. • Staff leaving POPA for higher paying jobs.

<ul style="list-style-type: none"> • Reach out to public and bring hopes through the reports we submit. • Have a good relationship with stakeholders and public. 	
--	--

The following items are the possible risks that might hinder in achieving project outputs and outcomes:

1. Limited resources to organize public awareness;
2. Available time of Communication team;
3. Some report as applicable may not be translated to local language;
4. People reluctant or resistant to changes;
5. May encounter negative comments or accusing words; and
6. Limited knowledge of POPA employees in Information Technology (IT).

Limited resources to print public awareness materials like brochures

Awareness raising materials or brochures can be printed in limited copies for now. Web training is costly that is why we requested FSM National Public Auditor IT specialist to assist us in updating and maintaining our website. He will be regularly assisting and supporting us in updating our website.

Available time of Communication team

Lack of time management will have a negative effect on POPA’s implementation of communication strategy. Without time management, it can result to procrastination which has a great impact on the success of this strategy.

POPA will manage this risk through time management or scheduling the programs alongside with the fraud awareness. Currently, POPA is still in the process of recruiting two staff auditor and one staff for CID. Member of communication team will not be enough so time management will be a big of a challenge. To reduce this, each communication team must be aware of each other’s schedules especially with regards to off island travel schedules, online training schedules and priorities.

Some reports may not be translated in local language

It will take time to translate report from English to local language. We will only translate the executive summary report and not the whole report, however presentation can be done in the local language.

People Reluctant or Resistant to change

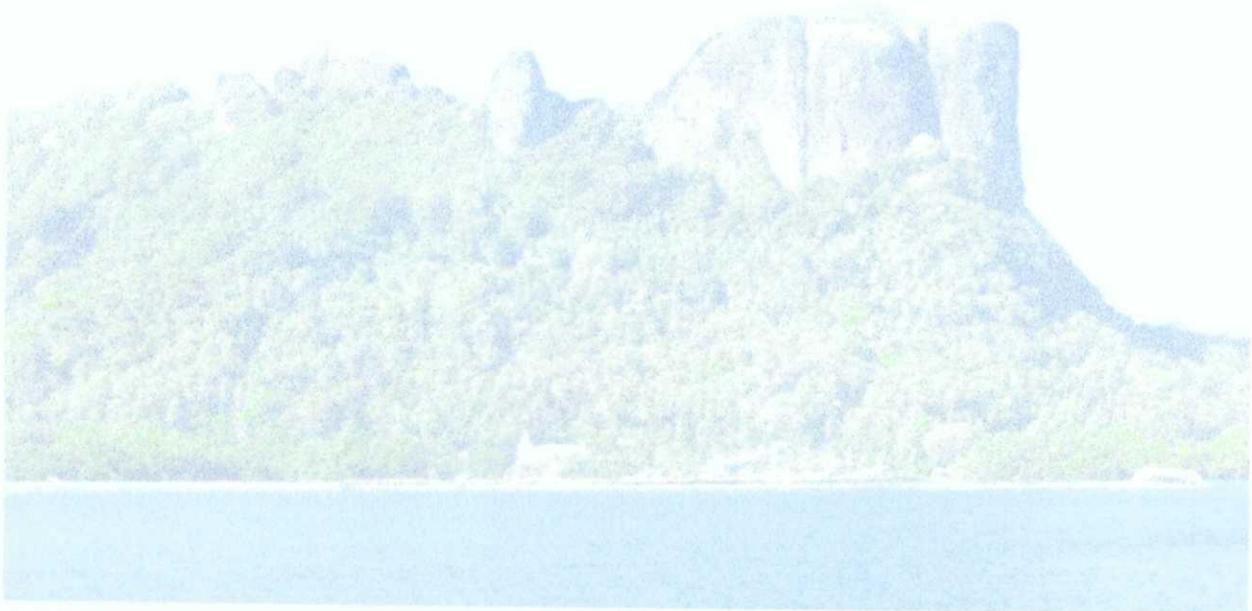
Some people become so comfortable with the knowledge and skills they possess and those become their sense of competency. Change becomes a threat to them and a challenge to their competency. Because change is unfamiliar to them, they become uncomfortable and may resist. Implementation

could be slow because of the possible unwillingness to change by stakeholders. However, once they realize and understand that the changes are for the good of the government and will be beneficial to them and to the country, resistance will ease.

Resistance is a normal reaction to change. POPA can manage resistance by accepting and expecting it. We start our sending our stakeholder's expectations survey form in June 2018.

May encounter negative comments or accusing words.

Our objective of creating a facebook account is to share our reports and allowing people to get a glimpse of POPA's activities. But it will also allow others to give negative comments or criticize. We will follow our policies and procedures for using our facebook account.



Monitoring, Evaluating and Reporting

Evaluation and Monitoring helps improve the effectiveness of the communication strategy. Through this, reporting on the effect of communication in the overall performance of POPA is easy. We will assess to identify areas that needs improvement so changes and update can be made. We can find ways so we can effectively engage the public and stakeholders.

We will monitor and evaluate the impact of our communication strategy through the following:

- Monitor the number of hits in the websites;
- Monitor the number of comments or feedback received evaluate the timely response to facebook account;
- Monitor and Evaluate the participation of the stakeholders through the percentage of stakeholders who complete and returned the expectation forms.
- Creation of Milestone Performance Chart.
- Interest of the citizens with the number of calls to the office for audit information or audit reports after implementing the Communication Strategy.

Sustainability

Sustainability is the ability of the project to maintain its benefit continuously; and sustainability is everybody's work. Everyone has a major role in keeping the communication strategy. Commitment and dedication of POPA including cooperation and coordination from different stakeholders will help sustain this strategy.

- Formalized the establishment of communication committee or team;
- POPA will continue public awareness program to include schools and different government agencies and units;
- Continue collaboration with civil society on fraud and corruption awareness related issues;
- Creation of social media account to increase and widen audience;
- Continually update and disseminate public awareness materials;
- Good process to transfer skills through rotation of communication team;
- Periodically assess the impact and effectiveness of communication strategy and update process if necessary; and
- Strengthen POPA's credibility to satisfy Traditional and Government leaders.

	<p>mandate, roles, duties and responsibilities</p> <p>Follow up legislative and Governor's comment or feedback regarding POPA's annual report.</p> <p>Regularly update and maintained website and facebook account.</p>			
<p>Non-responsiveness from those charge with governance of POPA's report especially findings and recommendations.</p>	<p>Submission of stakeholders' expectation survey together with the audit report.</p> <p>Improvement of follow-up mechanism. This include the recommendations progress monitoring report. Follow up activities should be appropriately documented.</p> <p>Creation of follow-up team/committee for each audit assignment.</p>	Ongoing	<p>Strong relationship with stakeholders.</p> <p>Increase coordination and cooperation from auditee relevant to the implementation of recommendations.</p> <p>Percentage of recommendation implemented.</p>	Staff supervisor and audit staff
Language Barrier.	Translate Executive Summary in local language.	Starting Fiscal Year 2021	Number of Executive summary translated into local language.	Public Auditor
Don't have easy access to audit data, information and report to support evidence and audit reports. (DOTA)	Reiterate the importance of auditee coordination in the audit process in the entrance conference. Will invite representative from	ongoing	Number of Field work and Audit Report completed on time.	POPA's employee to be led by the Public Auditor

	<p>DOTA in the entrance conference.</p> <p>Issue letter/memo before the start of fieldwork to remind those responsible in providing data, information and report.</p>			
--	---	--	--	--

Change Management

Strategy for change management will start from the Public Auditor signing the updated communication strategy.

Sense of urgency

It is important to have a formal and updated Communication Strategy in the office in order to adapt to constant changing environment. Having a concrete and updated communication strategy will guide and bring opportunity for the SAI to reach out to public and educate them about the value and benefits of POPA and its role in the development of Pohnpei State even in the midst of unprecedented time.

Build A Guiding Coalition

Communication team will continue to implement, monitor and evaluate the communication strategy and process.

Public Auditor is very committed in supporting the communication strategy for the office. He knows and understands the need to have a strong and concrete communication strategy. This is evident by including the communication strategy in SMOP.

Members of the communication team are the audit manager, communication officer, CID Investigative Advisor and the Chief of CID. *Create a Vision for change*

Our vision in creating this communication strategy is for the stakeholders and general public to know the SAI value and benefits in bringing hope to the lives of the citizen.

Communicate the Vision

We will increase our public awareness campaign using social media platform. We will be committed to implement the communication strategy and the activities regardless of the limited resources.

Remove Barriers

One of the challenging part in the implementation of this strategy is the limited resources we have especially for public awareness activities. But with dedicated employees and communication team we will remove this risk by identifying alternatives in order to set our goals.

Generate short term wins

Will promote our website through our newly created facebook account to the public in order to educate them about our duties and responsibilities to the society. Public Auditor included the Communication Strategy in our SMOP. With this support and commitment, success and sustainability of strategy is strong.

We will continue to collaborate with different civil society in order to promote and educate the value and benefits of our office.

Build on the change

POPA's website needs to regularly maintained and updated. Communication team will oversee the posting, monitoring or editing of report or information in the website. Facebook account was created in 2021 and the same should also be maintained and updated. We will use PASAI website and social media channels to raise awareness of our office.

We will print public awareness materials in colored format but only for a limited copy for now.

Institute Change

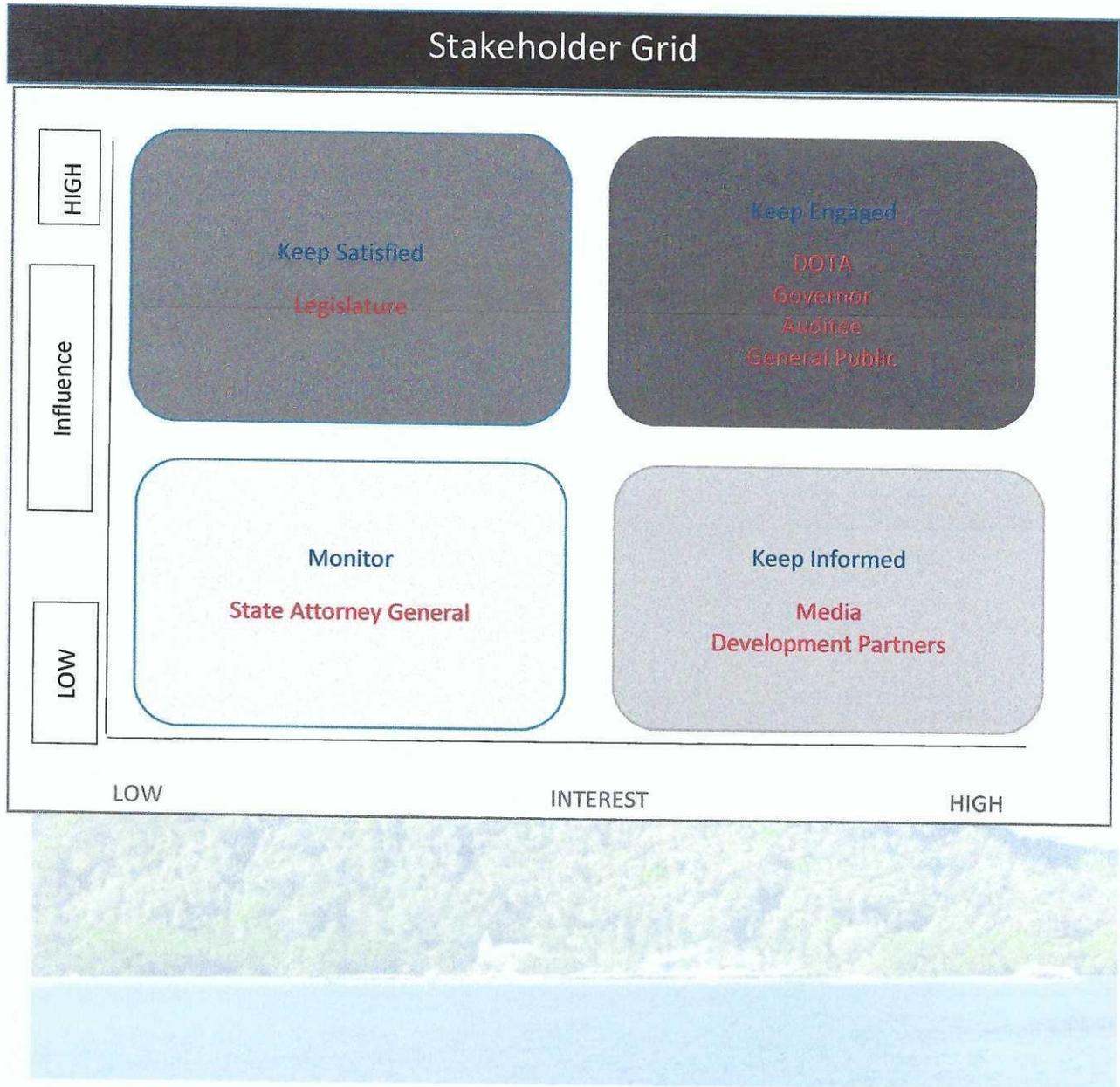
Signed and updated Communication Strategy is set to publish on April 19, 2021.



Annexe A

Outcome: Enhance Accountability and Transparency in the Public Sector

Strategic priority	Communications Strategic Goal	Communications Objective	Communications Activity	Communications Indicator
Enhance Accountability and Transparency in the Public Sector.	An Improved Communication Strategy is developed and implemented.	Increase public awareness regarding the value and benefits of POPA in the promotion of transparency, accountability and good governance.	<ul style="list-style-type: none"> • Periodic update of website. • Issue periodic news releases to Kaselehlie Press (local newspaper). • Audit Report completed on time. • Follow up of recommendations implemented. 	<ol style="list-style-type: none"> 1. Percentage of stakeholders aware of POPA and its activities. Survey to measure if POPA's awareness activities succeeded in informing stakeholders of POPA's mandate, role, duties and responsibilities. 2. Number of report completed on time as indicated in the audit plan. 3. Percentage of recommendations implemented. 4. Increase of Audit Request.
		Increase awareness regarding fraud, corruption and related issues.	Community outreach. Collaboration with civil society (e.g. youth sector)	Will use survey form to measure the effectiveness of fraud awareness program.
		Strengthen relationship with different stakeholders.	<ul style="list-style-type: none"> • Executive summary translated in local language. • Stakeholders' Feedback survey two (2) times a year. • Include a one page or two-pages summary of annual report with graph and/or pictures. 	<ol style="list-style-type: none"> 1. Number of Executive summary translated in local language. 2. Percentage of feedback/comments received from Legislature and Governor regarding POPA's report.
		Increase audience through social media platform.	Created of facebook account (for now) to widen our audience. Will use PASAI website and its social media channels to promote our office.	Number of comments, likes and followers on our page.



Annexe C

Risk	Impact (H/M/L)	Likelihood (H/M/L)	Risk Response (Tolerate, Treat, Transfer, Terminate)	Control Measures/Assessment (Poor Control/Partly Controlled/Strong Controls-need to be maintained)	Responsibility for Control Measures	Residual Risk and Change (↓)	Notes
Limited Resources to organize public awareness	M	M	Tolerate	<p>Strong Controls</p> <ul style="list-style-type: none"> Public Awareness materials will be printed colored format for a limited copy. Regularly update POPA's website. Regularly update facebook account. Conduct fraud awareness program. 	Communication Team	↓	Limited Resources is a challenge but should not be the reason not to achieve the objective and goals of strategy.
Available time of Communication Team	M	M	Tolerate	<p>Strong Controls</p> <ul style="list-style-type: none"> Public awareness will be schedule together with fraud awareness. Each communication team must be aware of each other's schedules especially with regards to off island travel. 	Public Auditor	↓	Because of lack of staff, time management is a big challenge.
Some report may not be translated	M	M	Tolerate	<p>Partly controlled</p> <ul style="list-style-type: none"> Commitment from Public Auditor to 	Public Auditor	↓	Translating report into local

into local language				translate Executive Summary in local language.			language will take time.
People reluctant or resistant to change	L	M	Tolerate	Partly Control <ul style="list-style-type: none"> Establishment of stakeholders expectation form. 	Communication Team	↓	
May encounter negative comments or accusing words.	M	H	Tolerate	Strong control <ul style="list-style-type: none"> Follow the policies and procedures in dealing with harsh critic online. 	Communication Team and POPA's management and staff	↓	We cannot control the opinion of people but we can control our reaction to their negative comments.

