



Kingdom of Bahrain
National Audit Office

Strategic Plan

July 2021 - June 2025



Mission

To verify the soundness and legality of the use of public funds and their proper management.



Vision

A highly professional, leading audit institution.



Core Values

Independence, Integrity, Credibility, Professionalism, Transparency, Quality and Positive Approach.

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Strategic Goals



Providing value-added audit services



Developing the institutional capacity of the NAO



Exchanging experiences and enhancing cooperation with relevant local, regional and international authorities, and raising awareness of the NAO's role and tasks



Annual planning of audit work

- Developing planning methodology of audit work.
- Expanding the execution of value-added audit tasks that contribute to improving the efficiency and effectiveness of entities in providing government services.



Collecting and gathering of information from the entities subject to the NAO's audit

- Connecting with the automated systems at the entities subject to the NAO's audit.



Covering new audit areas

- Expanding Information Systems Audit work.
- Expanding Forensic Audit work.



Audit operations support

- Benefiting from expertise to develop audit work of a technical and specialized nature and to analyze Big Data.



Audit Work Results

- Developing and applying a reference framework and indicators to measure the performance of the NAO.



Internal audit environment and quality management

- Developing and adopting a quality management and assurance system.
- Developing and adopting an operational risk management system.
- Developing internal administrative and financial manuals.



Human Resources

- Strengthening planning procedures related to human resources.
- Evaluating and developing employees' job satisfaction.



Information Systems

- Keeping pace with technological, electronic and digital developments.



Professional development and training

- Expanding the implementation of training programs.
- Developing methodology of following up and evaluating the outcomes of professional development and training.



Communicating with relevant parties and enhancing cooperation with them

- Benefiting from the expertise of advanced Supreme Audit Institutions in developing audit and institutional work.
- Communication, cooperation and partnership with relevant local, regional and international parties.
- Developing procedures for reporting suspected violations.



Raising awareness about the NAO's role and tasks

- Raising awareness among the entities subject to the NAO's audit and all concerned parties about the NAO's role, its objectives, and its audit mandate, and enhancing cooperation with them.