

APPROVED
by the Accounting
Chamber's decision
dated July 29, 2019 No. 18-1

**DEVELOPMENT STRATEGY
OF THE ACCOUNTING CHAMBER
for 2019-2024**

INTRODUCTION

Drawing up the Development Strategy of the Accounting Chamber for 2019–2024 (hereinafter – the Strategy) roots in a public request for objective expert assessment of the management of public funds and state property.

The main purpose of drawing up the Strategy is to introduce a robust model of external audit of public funds and state property in Ukraine in order to meet the request of the society, which would be up to the international standards of supreme audit institutions (hereinafter – SAIs) and secure fulfilment of commitments to international partners, undertaken by Ukraine.

The Strategy is based on the practical experience of the leading SAIs of the International Organization of Supreme Audit Institutions (INTOSAI) member states and in compliance with the requirements of national law.

The International Organization of Supreme Audit Institutions (INTOSAI) is identified by the UN as an important organization which contributes to implementation of the Sustainable Development Goals that were adopted by the Resolution A/70/1 *Transforming Our World The 2030 Agenda for Sustainable Development* and are followed by all countries across the globe today.

INTOSAI's work, as assessed by the UN General Assembly (2011), promotes improving the efficiency, accountability, effectiveness and transparency of public administration.

Ukraine has committed to implement the INTOSAI standards and methods as well as to have the exchange of European Union best practices in external control and audit of public funds, with a particular focus on independence of the relevant bodies.

The Development Strategy of the Accounting Chamber for 2019-2024 defines the mission, vision and values of the Accounting Chamber as the Supreme Audit Institution in Ukraine, establishes its strategic goals, priorities and objectives for achieving those perspective goals. Among other things, the provisions of this Strategy bank on the findings of the Accounting Chamber functional review and subsequent recommendations on the use of SAI international standards.

The Accounting Chamber should turn into a dynamic and efficient audit institution, capable of responding clearly to public requests, having an impact on economic processes, promoting the principles of transparency and accountability in the public funds and state property management process. These transformations will result in a higher level of public trust both in the Accounting Chamber and in all public bodies through the mechanism of their accountability and regular evaluation of their performance. The Accounting Chamber should be a public institution capable of promoting actively the efficient use of public goods for the benefit of Ukrainian citizens and improvement of public administration quality.

CHAPTER 1. Vision, Mission and Values of the Accounting Chamber

1.1. Vision

By 2024, the Accounting Chapter should be:

for the State and community – an independent Supreme Audit Institution in Ukraine, which provides objective expert assessments on the management of public funds and state property based on international standards and best global practices;

for the auditees – an independent, professional, objective and impartial, open-to-a-dialogue auditor and advisor, a model of perfect management and an exemplary organization;

for the staff – a reliable employer, which is able to secure proper working conditions, high professional standards and opportunities for professional development; and

for the international community – an independent, professional and non-political institution, which provides reliable audit information on the objective state of public funds and state property management in Ukraine, including funds raised from international partners, using audit standards on the basis of international best practices, makes a practical input to external audit development within the framework of the International and European Organizations of Supreme Audit Institutions (INTOSAI and EUROSAI) and interacts with other SAIs.

1.2. Mission

To contribute to implementation of good governance in Ukraine as a basis for sustainable development of the country and a guarantee of the decent life of citizens by conducting independent external audit of public funds and state property and, subsequent to that, providing practical recommendations for making effective management decisions regarding their use by public authorities as well as reliable and objective information to the public and stakeholders.

1.3. Values

Integrity: The Accounting Chamber aims to protect public interest that prevails over private and administrative ones.

Public trust: The Accounting Chamber seeks to be perceived by the society as a competent and virtuous advocate of its interests, capable of facilitating efficient and informed decisions on the management of public funds and state property.

Competence and professionalism: The Accounting Chamber complies with high professional standards, develops the professional capacity of the staff, implements best global practices in auditing as well as research- and evidence-based forms of work for a better performance of the institution as a whole.

Cooperation and team spirit: The Accounting Chamber is a result-driven team that is open for cooperation, advances efficient internal and external communications based on mutual respect, trust and support.

CHAPTER 2. Challenges and the Current State of the Accounting Chamber Development

2.1. Current State of the Accounting Chamber Development

In 1996, the Accounting Chamber was established under the Constitution of Ukraine and the Law of Ukraine *On the Accounting Chamber*.

In accordance with Article 98 of the Constitution of Ukraine, on behalf of the Ukrainian Parliament, the inflow of revenue to the State Budget of Ukraine and its use are controlled by the Accounting Chamber.

The Law of Ukraine *On the Accounting Chamber* stipulates that the responsibilities vested with the Accounting Chamber under the Constitution of Ukraine are performed through implementation of external public financial control (audit) activities that are provided for by the Accounting Chamber through financial audit, performance audit, expert review, analysis and other control activities.

Over its activity in 1997-2018, the Accounting Chamber audited nearly 14,700 auditees, prepared and approved over 2,000 reports, identified violations and gaps for a total of 327.6 billion UAH.

In March 2018, the Ukrainian Parliament selected competitively and appointed through open rating voting the Chairperson and Members of the Accounting Chamber who are geared towards modernization and quality changes for the benefit of the Ukrainian society. As quickly as during the first year of the new team in the office, the Accounting Chamber saw improvements in cooperation with the Ukrainian Parliament and its committees, civil society sector and the society as a whole, positive changes happened in the way the institution's activities are organized.

Since 1998, the Accounting Chamber has been a member of the International Organization of Supreme Audit Institutions (INTOSAI), and in 1999 it became a member of the European Organization of Supreme Audit Institutions (EUROSAI). As part of the INTOSAI activities, the Accounting Chamber takes part in the work of such committees as the Professional Standards Committee and the Capacity Building Development Committee.

As a member of INTOSAI and EUROSAI, the Accounting Chamber also pays considerable attention to experience sharing, advancement of its staff and implementation of best global practices in auditing, demonstration of significant achievements in development and implementation of governing principles of audit, particularly in the sectors of environmental protection, prevention and overcoming the consequences of man-caused disasters. An important attainment of the Accounting Chamber is positive feedback on its work as an external auditor for the Organization for Security and Cooperation in Europe (2009-2013) and for performance audits of World Bank-supported projects.

Within the framework of EUROSAI, the Accounting Chamber chairs the Working Group on the Audit of Funds Allocated to Disasters and Catastrophes and participates in four other working bodies of this organization, being also a member of the EUROSAI Steering Committee.

The Accounting Chamber has 25 bilateral cooperation agreements with the SAIs of other countries.

2.2. Key Challenges and Risks for Strategic Development of the Accounting Chamber

In order to ensure proper fulfillment of its powers and the most efficient use of available resources, the Accounting Chamber should concentrate efforts on enhancement of internal processes at all levels, i.e. central and regional ones.

On this path, the Accounting Chamber faces a number of challenges, driven both by trends in the work of the institution itself and by growing demands of the society, rapid changes in the country, particularly in the political environment, and active development of independent external audit globally.

However, the current socio-economic situation in the country, compounded, among other things, by rising public debt, military aggression in the east of Ukraine and the temporary occupation of the Crimea, raises additional challenges to be addressed by the Accounting Chamber, although there are no established practices for responding to them now.

Strategic approaches to development require formulation and uniform understanding of the institution's goals, objectives and powers, both internally and externally. For this reason, the Accounting Chamber must fill in the gaps in strategic development, since in most SAIs of European countries this process is continuous and relies on multi-annual strategies and plans.

A prerequisite for the Accounting Chamber development as a modern SAI is implementation of international standards, which will also require it to improve legislation on a systemic basis and enhance stakeholder engagement.

Conducting audits in full compliance with international standards will require significant resources. The current performance indicators of the Accounting Chamber should be revised. The system for tracking the Accounting Chamber's recommendations and monitoring their implementation should also change substantially.

Adequate audit coverage of the most important areas of government activity needs to be ensured through the risk-oriented assessment of public funds and state property management. Clear audit planning criteria need to be put in place for the Ukrainian Parliament to be confident that the approved budget programs are appropriated for achieving the set goals and that the funds are used in a legal, efficient, productive and prudent manner.

The growing role of SAIs in the modern world makes it necessary to revise partly the Accounting Chamber's current mandate and further improve arrangements for cooperation with public authorities, auditees, law enforcement and anti-corruption bodies. The Accounting Chamber will be in a position to contribute to strengthening fiscal discipline in Ukraine, particularly when budget process participants become more accountable for violations of law and inefficient managerial decisions.

Advancement of the Ukrainian civil society also needs appropriate response from the Accounting Chamber, since the results of its work should be accessible and understandable to citizens, serve as a source of reliable, professional and impartial information on the effective management of public funds and state property. That said, high-profile attention of the public when receiving such information requires prompt reaction from all stakeholders. The Accounting Chamber needs to have constructive engagement with the public in order to increase confidence in public authorities as a whole and the Accounting Chamber in particular.

Ukraine's European integration processes require the Accounting Chamber to go through continuous improvements with a view of maintaining the status of a reliable partner and a professional SAI, to strengthen its role as a member of INTOSAI and EUROSAI, in particular through the Accounting Chamber's involvement in the working bodies of these organizations and better cooperation with other partners.

The heading direction of modernization and development of the Accounting Chamber should be stable and unchanged.

In achieving the strategic goals, there may be risks of late and incomplete implementation or failure to fulfil the planned objectives, which are divided into external and internal.

External risks:

Risk 1. Changes to the regulatory framework regarding the powers and capabilities of the Accounting Chamber may fail to bring about a sufficient level of political support.

Risk 2. While implementing the Development Strategy of the Accounting Chamber for 2019-2024, there may be contradictions between its objectives and activities and the objectives and activities stipulated in strategies, plans and concepts in the field of public finance management.

Risk 3. Mistrust to authorities, caused by the acute social and economic problems in the society, can influence the level of public support of the Accounting Chamber and the interest in the objective results of its activity.

Risk 4. Achieving the planned strategic goals and priorities can be complicated by the lack of financial and other physical infrastructure resources of the Accounting Chamber.

Internal risks:

Risk 1. Modernization of the Accounting Chamber may be hampered by the lack of qualified personnel trained in special training programs and the employees' insufficient motivation.

Risk 2. Upgrading of audit practices may be hampered by an inadequate level of availability of methodological materials, guidelines and manuals on SAIs' use of international standards and best practices in the field of external audit, adapted to national law and translated into the national language, for to the Accounting Chamber's staff.

Risk 3. The process of the Accounting Chamber's modernization may be delayed by the employees' failure to accept new forms and methods of work, and by attempts to continue applying outdated public financial control practices.

CHAPTER 3. Strategic Goals and Development Priorities of the Accounting Chamber

Strategic Goal I. To Strengthen the Role of the Accounting Chamber as a Supreme Audit Institution in Ukraine.

For the Accounting Chamber to be able to implement all the objectives inherent in the modern supreme audit institutions of developed countries, it needs to have a sufficient mandate and cover the maximum volume of revenues and expenditures of public funds with risk-oriented audit, expert and analytical activities. Enabling conditions need to be established for adaptation and implementation of SAIs' international standards into Ukrainian law and for using them as part of the Accounting Chamber's activities. The Accounting Chamber should give sound recommendations, take comprehensive measures for them to be implemented by auditees, have a positive impact on efficiency of decisions in public administration. The synergy of relevant goals and objectives, powers and their compliance with international audit standards is the key to strengthen the institution's role in public administration.

Priority 1. To extend the Accounting Chamber's powers for the whole sector of public funds and state property management to be covered with audit, expert and analytical activities.

Priority 2. To align the auditing methodology and practices with international standards to the maximum extent possible.

Priority 3. To improve the quality of audit reports, reasoning of the Accounting Chamber's opinions, decisions and recommendations.

Priority 4. To increase the level of implementation of the Accounting Chamber's recommendations, improve the process of monitoring their implementation and strengthen responsibility for non-adherence or improper implementation.

Priority 5. To strengthen the Accounting Chamber's role in the public sector managerial decision-making process.

Strategic Goal II. To strengthen the institutional and professional capacity of the Accounting Chamber.

The Accounting Chamber's institutional capacity should be strengthened through availability of sufficient resources; availability of a comprehensive management system, adequate infrastructure and organizational structure; efficiency of the internal control and audit system; findings of the audit quality assessment system and a set of anti-corruption measures; independence of the institution and its staff as well as continuous professional development and management changes.

Priority 1. To build up a flexible system of internal management at the Accounting Chamber, based on monitoring of all processes and change management.

Priority 2. To establish a comprehensive internal control and audit system for the Accounting Chamber and its staff with due regard to the collegiality of decision-making.

Priority 3. To improve the system of recruitment, placement and professional training.

Priority 4. To provide for appropriate financial, material, information and technical support of the Accounting Chamber's activities.

Priority 5. To ensure zero tolerance for any manifestations of corruption.

Strategic Goal III. To Gain Public Recognition and Trust in the Accounting Chamber's Activity.

The Accounting Chamber should change the paradigm of relations with all stakeholders, emphasizing the importance of cooperation based on respect and continuous, result-oriented engagement. It is necessary to create the image of an independent and professional body that acts openly and transparently for the benefit of citizens and the State and deserves the society's trust and respect. Results of the Accounting Chamber's work, its promotion and dissemination should be clear and accessible to various target groups.

Priority 1. To raise awareness of the Accounting Chamber's role and functions.

Priority 2. To develop a positive image and significance of the Accounting Chamber.

Priority 3. To strengthen trust in the Accounting Chamber's performance results.

Priority 4. To strengthen cooperation with stakeholders.

Strategic Goal IV. To Represent Effectively the Accounting Chamber in the International Audit Community.

In the context of globalized international financial and economic relations and enhanced international cooperation, the Accounting Chamber should carry out systematic multi-vector international activities aimed at implementation of best audit practices, maintain the status of a virtuous, reliable partner for SAIs and international organizations, which is capable of performing audits in Ukraine and joint (coordinated) audits with other SAIs at the high professional level. It is necessary to develop international cooperation in experience sharing, training and improving auditing practices, to contribute to the professional development of the global audit community, to provide competent support of Ukraine's constructive relations with international financial institutions and the expert community in order to improve the international image and reputation of the Accounting Chamber and the State in general.

Priority 1. To deepen integration into the global community of supreme audit institutions and provide for efficient exchange of professional information and practices.

Priority 2. To strengthen the Accounting Chamber's role and intensify the work of the Accounting Chamber's representatives at INTOSAI and EUROSAI in all areas of audit.

Priority 3. To support the image and reputation of the Accounting Chamber as a professional auditor of projects implemented by international organizations.

Priority 4. To sustain the practice of joint activities with the SAIs of other countries.

CHAPTER 4. Monitoring and Reporting on the Strategy Implementation

The basis for monitoring progress in achievement of strategic goals of the Accounting Chamber's development for 2019–2024 is the system of performance indicators shown in Annex 1.

Following analysis of progress in achievement of the strategic goals using the method defined in Annex 2, by February 1, the unit responsible for strategic development shall submit, on an annual basis, starting from 2021, an Interim Progress Report on the Development Strategy of the Accounting Chamber for 2019-2024 (hereinafter – the Interim Report) to the Chairperson of the Accounting Chamber with evaluation of progress in implementation of the objectives specified in Annex 1 and, where appropriate, proposed amendments to the Strategy.

By March 1 of the year following the reporting one, the Accounting Chamber shall consider the draft Interim Report at its meeting and make an appropriate decision. Subsequent to consideration at that meeting, the Accounting Chamber may decide to amend the Strategy in the manner prescribed by the Accounting Chamber's Rules of Procedure.

By February 1, 2025, the unit responsible for strategic development shall submit a draft Final Progress Report on strategy implementation to the Chairperson of the Accounting Chamber.

By March 1, 2025, the Accounting Chamber shall consider and approve the Final Progress Report on the Development Strategy of the Accounting Chamber for 2019-2024.

The Interim and Final Progress Reports on the Development Strategy of the Accounting Chamber for 2019–2024 as well as the Accounting Chamber's decisions that approved the above-mentioned documents are made public in the manner prescribed by the Accounting Chamber's Rules of Procedure.

Progress in the objectives specified in Annex 1 as necessary for achievement of the strategic goals shall be evaluated annually in course of drafting the Accounting Chamber's Performance Report for the preceding year which would reflect evaluation findings.

ANNEX 1
to the Development
Strategy of the
Accounting
Chamber for 2019-
2024

**Core Objectives and Performance Indicators for the
Development Strategy of the Accounting Chamber for 2019-2024**

No.	Objectives	Deadlines	Expected outcome	Performance indicators for progress evaluation
<i>Strategic Goal I. To Strengthen the Role of the Accounting Chamber as a Supreme Audit Institution in Ukraine.</i>				
<i>Priority 1. To extend the Accounting Chamber's powers for the whole sector of public funds and state property management to be covered with audit, expert and analytical activities.</i>				
1.	To establish powers to conduct compliance audits as one of the types of external audit as defined by international standards	By November 1, 2020	A bill on respective legislative amendments drafted and filed through a subject of legislative initiative with the Ukrainian Parliament	SAI-2. Mandate of the SAI (i) Sufficiently broad mandate
2.	To establish powers to conduct audits on: information technologies and systems (IT audits); use of grants, financial and technical assistance from other states or organizations; local budgets; state-owned enterprises or enterprises with partial state ownership; management of state property; management and use of natural	By November 1, 2020	A bill on respective legislative amendments drafted and filed through a subject of legislative initiative with the Ukrainian Parliament	SAI-2. Mandate of the SAI (i) Sufficiently broad mandate

	resources			
3.	To define priorities and practices of implementation of the Sustainable Development Goals	By January 1, 2022	Meaningful changes in public administration secured for the areas of achieving the Sustainable Development Goals	SAI-2. Mandate of the SAI (i) Sufficiently broad mandate
4.	To define, entrench and expand the mandate of the Accounting Chamber as a supreme audit institution in respect of conducting expert and analytical activities, in particular state budget expert review and analysis of its implementation, evaluating the efficiency of the budget, tax and customs systems and reforms in these areas etc.	By November 1, 2020	A bill on respective legislative amendments drafted and filed through a subject of legislative initiative with the Ukrainian Parliament	SAI-2. Mandate of the SAI (i) Sufficiently broad mandate

5.	To improve the legal framework in respect of strengthening the institutional and financial independence of the Accounting Chamber	By January 1, 2021	A bill on respective legislative amendments drafted and filed through a subject of legislative initiative with the Ukrainian Parliament	<p>SAI-1. Independence of the SAI</p> <p>(ii) Financial independence/autonomy</p> <p>(iv) Independence of the Head of SAI and its Officials</p> <p>SAI officials</p> <p>SAI-2. Mandate of the SAI</p> <p>(iii) Right and obligation to report</p>
6.	To revise the scope of rights, obligations and responsibilities of Accounting Chamber officers-members of audit teams	By November 1, 2020	<p>1. A bill on respective legislative amendments drafted and filed through a subject of legislative initiative with the Ukrainian Parliament</p> <p>2. All amendments to the Rules of Procedure and internal regulations approved by the Accounting Chamber</p>	<p>SAI-1. Independence of the SAI</p> <p>(iv) Independence of the Head of SAI and its Officials</p> <p>SAI-2. Mandate of the SAI</p> <p>(iii) The right and obligation to report on work</p>

7.	To promote the initiative on establishment of a system of external audit and public financial control in Ukraine taking into account EU best practices	By March 1, 2020	<p>1. The Accounting Chamber's stance on the system of external audit and public financial control in Ukraine formed and presented</p> <p>2. The Accounting Chamber takes part in preparing and drafting appropriate legal amendments</p>	The Accounting Chamber's stance taken into account by the Ukrainian Parliament and the Cabinet of Ministers of Ukraine
<i>Priority 2. To align the auditing methodology and practices with international standards to the maximum extent possible.</i>				
1.	To improve approaches to audit planning and expert and analytical activities: risk-oriented planning; establishment of mandatory criteria to provide every audit with staffing, technical and time resources.	By January 1, 2021	The risk-oriented work plan of the Accounting Chamber for 2021 accounting for the mandatory criteria approved	<p>SAI-7. Overall Audit Planning and Follow-up</p> <p>(i) Overall Audit Planning Process</p> <p>(ii) Overall Audit Plan Content</p> <p>SAI-8. Audit Coverage</p> <p>(i) Financial Audit Coverage</p> <p>(ii) Coverage, Selection and Objective of Performance Audit</p> <p>(iii) Coverage, Selection and Objective of</p>

			<p>Compliance Audit</p> <p>SAI-9. Financial Audit Standards and Quality Management (ii) Financial Audit Team Management and Skills</p> <p>SAI-10. Financial Audit Process</p> <p>(i) Planning Financial Audits</p> <p>SAI-12. Performance Audit Standards and Quality Management</p> <p>(ii) Performance Audit Team Management and Skills</p> <p>SAI-13. Performance Audit Process</p> <p>(i) Planning Performance Audits</p> <p>SAI-15. Compliance Audit Standards and</p>
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				<p>Quality Management (ii) Compliance Audit Team Management and Skills</p> <p>SAI-16. Compliance Audit Process</p> <p>(i) Planning Compliance Audits</p> <p>Number of scheduled IT audits</p>
2.	To put in proper order auditing processes and expert and analytical activities through internal regulations, development of methods, guidelines etc.	By January 1, 2022	All necessary regulations, methods and guidelines on compliance, performance and financial audits, IT audits and expert and analytical activities including expert review of the draft state budget project and analysis of its implementation approved by the Accounting Chamber	<p>SAI-7. Overall Audit Planning and Follow-up (ii) Overall Audit Plan Content</p> <p>SAI-9. Financial Audit Standards and Quality Management (i) Financial Audit Team Management and Skills</p> <p>(i) Financial Audit Standards and Policies</p> <p>SAI-10. Financial Audit Process</p>

				<p>(i) Planning Financial Audits</p> <p>(ii) Implementing Financial Audits</p> <p>SAI-12. Performance Audit Standards and Quality Management</p> <p>(i) Performance Audit Standards and Policies</p> <p>SAI-13. Performance Audit Process</p> <p>(ii) Implementing Performance Audit</p> <p>SAI-15. Compliance Audit Standards and Quality Management</p> <p>(ii) Compliance Audit Standards and Policies</p> <p>SAI-16. Compliance Audit Process</p> <p>(ii) Implementing Compliance Audit</p> <p>(iii) Evaluating Audit Evidence, Concluding</p>
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				and Reporting in Compliance Audits Number of regulations on IT audits
3.	To introduce a comprehensive quality management system for audits and expert and analytical activities.	By January 1, 2023	A well-regulated and efficiently operating comprehensive quality management system operationalized and provided with necessary human and physical infrastructure resources	SAI-4. Organizational Control Environment (iii) Quality Control System (iv) Quality Assurance System SAI-5. Outsourced Audits (ii) Quality Control of Outsourced Audits (iii) Quality Assurance of Outsourced Audits SAI-9. Financial Audit Standards and Quality Management (iii) Quality Control in Financial Audit SAI-12. Performance

				<p>Audit Standards and Quality Management</p> <p>(iii) Quality Control in Performance Audit</p> <p>SAI-15. Compliance Audit Standards and Quality Management</p> <p>(iii) Quality Control in Compliance Audit</p>
<p><i>Priority 3. To improve the quality of audit reports, reasoning of the Accounting Chamber's opinions, decisions and recommendations.</i></p>				

1.	To introduce and settle in regulations a procedure for drawing up audit opinions and opinions subsequent to expert and analytical activities, audit reports.	By January 1, 2021	<p>1. A bill on respective legislative amendments drafted and filed through a subject of legislative initiative with the Ukrainian Parliament</p> <p>2. All amendments to the Rules of Procedure and internal regulations approved by the Accounting Chamber</p>	<p>SAI-10. Financial Audit Process</p> <p>(iii) Evaluating Audit Evidence, Concluding and Reporting in Financial Audits</p> <p>SAI-13. Performance Audit Process</p> <p>(iii) Reporting on Performance Audit Results</p> <p>SAI-16. Compliance Audit Process</p> <p>(iii) Evaluating Audit Evidence, Concluding and Reporting in Compliance Audits</p>
2.	To settle in regulations the structure of, to unify and standardize the forms of reports and opinions in particular by implementing unified approaches to presentation of audit findings and expert and analytical activities, and by	By January 1, 2021	<p>1. A draft law on amendments to certain legislative acts was elaborated and passed through the legislative initiative to the Ukrainian Parliament</p> <p>2. All amendments to the Rules of</p>	<p>SAI-10. Financial Audit Process</p> <p>(iii) Evaluating Audit Evidence, Concluding and Reporting in</p>

	improving procedures for discussing audit opinions and reports.		Procedure and internal regulations approved by the Accounting Chamber	<p>Financial Audits</p> <p>SAI-13. Performance Audit Process</p> <p>(iii) Reporting on Performance Audits</p> <p>SAI-16. Compliance Audit Process</p> <p>(iii) Evaluating Audit Evidence, Concluding and Reporting in Compliance Audits</p>
<i>Priority 4. To improve the quality of audit reports, reasoning of the Accounting Chamber's opinions, decisions and recommendations.</i>				
1.	To improve legislation to strengthen responsibility for non-compliance with or improper implementation of the Accounting Chamber's decisions.	By November 1, 2020	<p>1. A bill on respective legislative amendments drafted and filed through a subject of legislative initiative with the Ukrainian Parliament</p> <p>2. All amendments to the Rules of Procedure and internal regulations approved by the Accounting Chamber</p>	Substantial reduction or absence of cases of non-compliance with or improper implementation of the Accounting Chamber's decisions; data on auditees officials held accountable in legally defined cases

2.	To improve the system of monitoring implementation of the Accounting Chamber's recommendations and informing stakeholders about its results for appropriate response.	By August 1, 2020	The efficiently operating system for monitoring implementation of the Accounting Chamber's recommendations settled in regulations, with stakeholders informed about monitoring findings. Its permanent information and analytical system updated for adequate response	<p>SAI-11. Financial Audit Results</p> <p>(iii) SAI Follow-up on Implementation of Financial Audit Observations and Recommendations</p> <p>SAI-14. Performance Audit Results</p> <p>(iii) SAI Follow-up on Implementation of Performance Audit Observations and Recommendations</p> <p>SAI-17. Compliance Audit Results</p> <p>(iii) SAI Follow-up on Implementation of Compliance Audit Observations and Recommendations</p>
3.	To introduce the practice of frequent assessments of the state and results of implementation of the Accounting	By January 1, 2022	Evaluation of the state and results of implementation of the Accounting Chamber's	SAI-11. Financial Audit Results

	<p>Chamber's recommendations and the level of their implementation in order to identify trends and systemic problems in the field of public funds and state property management.</p>		<p>recommendations and the level of their implementation analyzed. A report highlighting the issue of the impact of the recommendations on trends and systemic changes in public funds and state property management approved by the Accounting Chamber</p>	<p>(iii) SAI Follow-up on Implementation of Financial Audit Observations and Recommendations</p> <p>SAI-14. Performance Audit Results</p> <p>(iii) SAI Follow-up on Implementation of Performance Audit Observations and Recommendations</p> <p>SAI-17. Compliance Audit Results</p> <p>(iii) SAI Follow-up on Implementation of Performance Audit Observations and Recommendations</p>
<p><i>Priority 5. To strengthen the Accounting Chamber ' s role in the public sector managerial decision-making process.</i></p>				

1.	To strengthen the advisory role of the Accounting Chamber as a supreme audit institution in Ukraine for the Ukrainian Parliament	By May 1, 2020	<p>1. The Accounting Chamber's reports, decisions and opinions are used by Ukrainian MPs to exercise their powers.</p> <p>2. Proposals to strengthen the audit function of the Parliamentary Committees developed and filed by the Accounting Chamber to enhance the level of implementation of the Accounting Chamber's recommendations.</p> <p>3. The Accounting Chamber's Expert opinions are requested by the Ukrainian Parliament and its committees requested and used in the legislative process, first of all in respect of the budget</p>	<p>SAI-11. Financial Audit Results</p> <p>(i) Timely Submission of Financial Audit Results</p> <p>SAI-14. Performance Audit Results</p> <p>(i) Timely Submission of Performance Audit Results</p> <p>SAI-17. Compliance Audit Results</p> <p>(i) Timely Submission of Compliance Audit Results</p> <p>SAI-25. Communication with the Legislature, Executive and Judiciary</p> <p>(ii) Good Practices Regarding Communication with the</p>
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				Legislature
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2.	To strengthen the Accounting Chamber's expert and advisory role for the purpose of providing an objective and professional assessment in the field of public funds and state property management	By January 1, 2021	<p>1. The Accounting Chamber's reports, decisions and opinions used by public authorities to exercise their powers.</p> <p>2. The Accounting Chamber's expert opinion requested by public authorities.</p>	<p>SAI-11. Financial Audit Results</p> <p>(i) Timely Submission of Financial Audit Results</p> <p>SAI-14. Performance Audit Results</p> <p>(i) Timely Submission of Performance Audit Results</p> <p>SAI-17. Compliance Audit Results</p> <p>(i) Timely Submission of Compliance Audit Results</p> <p>SAI-25. Communication with the Legislature, Executive and Judiciary</p> <p>(ii) Good Practices Regarding Communication with the Legislature</p>
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3.	To enhance the level of consideration of the results of the Accounting Chamber's work in the managerial decision-making process by the Cabinet of Ministers of Ukraine	By January 1, 2021	<p>Proposals on improving arrangements for cooperation with the Accounting Chamber formulated and submitted to the Cabinet of Ministers of Ukraine, in particular stipulating that:</p> <ol style="list-style-type: none"> 1. The Cabinet of Ministers of Ukraine analyses the Accounting Chamber's reports in full; 2. Implementation of the Accounting Chamber's recommendations by relevant central executive bodies is under constant control of the Prime Minister of Ukraine. 3. The Cabinet of Ministers of Ukraine makes appropriate managerial decisions towards the heads of central executive bodies who unreasonably fail to comply with the Accounting Chamber's recommendations. 4. An efficient arrangement for the Cabinet of Ministers of Ukraine's reporting to the Ukrainian 	<p>SAI-11. Financial Audit Results</p> <ol style="list-style-type: none"> (i) Timely Submission of Financial Audit Results (iii) SAI Follow-up on Implementation of Financial Audit Observations and Recommendations <p>SAI-14. Performance Audit Results</p> <ol style="list-style-type: none"> (i) Timely Submission of Performance Audit Results <p>SAI-17. Compliance Audit Results</p> <ol style="list-style-type: none"> (i) Timely Submission of Compliance Audit Results <p>SAI-25. Communication with the Legislature,</p>
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			Parliament on implementation of the Accounting Chamber's recommendations is established	Executive and Judiciary (iii) Good Practices Regarding Communication with the Executive
Strategic Goal II. To strengthen the institutional and professional capacity of the Accounting Chamber.				
<i>Priority 1. Flexible system of the internal management at the Accounting Chamber is built to monitor all processes and manage changes.</i>				
1.	To approve a procedure for, and to implement, strategic and operational planning of the Accounting Chamber and its staff.	By January 1, 2020	<p>1. The procedure for strategic and operational planning of the Accounting Chamber and its staff approved</p> <p>2. A 2019-2021 action implant on implementation of the Development Strategy of the Accounting Chamber for 2019–2024 approved</p> <p>3. The work plan of the Accounting Chamber and its staff for 2019-2020 approved</p>	<p>SAI-3. Strategic Planning Cycle</p> <p>(i) Content of the Strategic Plan (ii) Content of the Annual/Operational Plan (iii) Organizational Planning Process</p> <p>SAI-23. Human Resource Management</p> <p>(ii) Human Resources Strategy</p> <p>SAI-25. Communication with</p>

				<p>the Legislature, Executive and Judiciary</p> <p>(i) Communications Strategies</p>
2.	<p>To improve the organizational structure in order to ensure achievement of strategic goals of the Accounting Chamber's development and proper support of auditing, expert and analytical activities</p>	<p>On a permanent basis</p>	<p>1. Fulfillment of all the objectives for achievement of the strategic goals reflected in the functions of the Accounting Chamber units.</p> <p>2. Compliance of the functions of the Accounting Chamber units with the Strategy objectives, strategic and operational annual plan evaluated on a yearly basis, with actions taken to improve the organizational structure subsequent to evaluation findings</p>	<p>SAI-4. Organizational Control Environment</p> <p>(i) Internal Control Environment – Ethics, Integrity and Organizational Structure</p>

3.	To establish an efficient system of internal management of operational processes and accountability in the Accounting Chamber	By January 1, 2021	<p>1. The system of process management and accountability in the Accounting Chamber clearly settled in regulations and supported with necessary human, physical infrastructure and time resources.</p> <p>2. Each employee of the Accounting Chamber performs his/her tasks and functions in a timely and complete manner in accordance with defined policies and procedures, and reports on their implementation.</p> <p>3. Leadership of the Accounting Chamber and its units ensure proper and timely preparation and making of decisions as well as control over their enforcement.</p>	<p>SAI-6. Leadership and Internal Communication (i) Leadership</p> <p>SAI-22. Financial Management, Assets and Support Services (i) Financial Management (ii) Planning and Effective Use of Assets and Infrastructure (iii) Administrative Support Services</p>
4.	To support effective internal communications	By January 1, 2022	Horizontal and vertical communication between the Accounting Chamber's employees enables all employees to feel themselves as a unified team, with relations in the team based on operational processes, mutual respect, trust and support	<p>SAI-6. Leadership and Internal Communication (ii) Internal communications</p>
<i>Priority 2. To establish a comprehensive internal control and audit system for the Accounting Chamber and its staff with due</i>				

<i>regard to the collegiality of decision- making.</i>				
1.	To introduce continuous monitoring of plans implementation and strategic goals achievement	from 1 February 2021	A performance report for the annual work plan of the Accounting Chamber and an Interim Progress Report on the Development Strategy of the Accounting Chamber for 2019-2024 prepared	SAI-3. Strategic Planning Cycle (iv) Monitoring and Performance Reporting
2.	To implement internal control procedures	By January 1, 2020	The internal control procedures approved. The system of internal control over the organizational structure, functions and procedures meets the COSO model approaches and INTOSAI GOV 9100 requirements	SAI-4. Organizational Control Environment (i) Internal Control Environment – Ethics, Integrity and Organizational Structure (ii) System of Internal Control
3.	To carry out frequent external and internal functional assessment of the Accounting Chamber's activities	From January 1, 2022	1. Internal regulations mandated internal assessment according to the INTOSAI methods (in particular SAI PMF) and external assessment of performance (peer-to-peer review). 2. Internal assessment carried out at least every two years. 3. External assessment carried out	SAI-4. Organizational Control Environment (ii) System of Internal Control

			at least every five years.	
4.	To implement a risk management system	By January 1, 2020	Risk management is a part of the internal control system and meets the COSO model approaches and INTOSAI GOV 9100 requirements	SAI-4. Organizational Control Environment (ii) System of Internal Control
5.	To ensure systemic internal audit of the Accounting Chamber units' activities	From January 1, 2021	<ol style="list-style-type: none"> 1. The internal audit unit provided with qualified personnel. 2. Guidelines on the Accounting Chamber internal auditing developed and approved. 3. Plans for internal auditing approved in accordance with the legally procedure and enforced. 4. The quality, reporting and implementation of internal audit recommendations ensured. 	SAI - 4. Organizational Control Environment (ii) System of Internal Control
<i>Priority 3. To improve the system of recruitment, placement and professional training.</i>				

1.	To define the legal status and mandate of the public auditor	By November 1, 2020	<p>1. A bill on respective legislative amendments drafted and filed through a subject of legislative initiative with the Ukrainian Parliament</p> <p>2. All amendments to the Rules of Procedure and internal regulations approved by the Accounting Chamber</p>	<p>SAI-1. Independence of the SAI</p> <p>(ii) Organizational Independence / Autonomy</p> <p>SAI-23. Human Resource Management</p> <p>(i) Human Resources Function</p>
2.	To develop approaches to implementing rotation of areas of audits and expert and analytical activities	By January 1, 2021	The Accounting Chamber developed approaches to implementing rotation of areas of audits and expert and analytical activities	<p>SAI-4. Organizational Control Environment</p> <p>(i) Internal Control Environment – Ethics, Integrity and Organizational Structure</p>
3.	To implement a modern system of personnel recruitment, promotion and motivation	By January 1, 2021	<p>1. A personnel management strategy developed and approved.</p> <p>2. Requirements for professional competence of public auditors defined.</p> <p>3. The member composition of the</p>	<p>SAI-1. Independence of the SAI</p> <p>(iii) Organizational Independence / Autonomy</p> <p>SAI-23. Human Resource Management</p>

			recruitment panel updated. 4. Staff motivation procedures improved.	(ii) Human Resources Function (ii) Human Resources Strategy (iii) Human Resources Recruitment (iv) Remuneration, Promotion and Staff Welfare
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4.	To implement a system for internal certification and evaluation of public auditors	By January 1, 2023	<p>1. A auditor certification procedure developed and approved to define, inter alia, a certification body, a system of preparation and passing of qualifying examinations for obtaining the public auditor's certificate and putting in place other necessary arrangements for certification.</p> <p>2. Criteria for assessing a level of public auditor professional competence developed.</p> <p>3. The Accounting Chamber's regulations settled establishment and functioning of a system for public auditor professional competence evaluation and its implementation.</p> <p>4. A timetable for the evaluation approved and implemented.</p>	<p>SAI-23. Human Resource Management</p> <p>(iii) Human Resources Function</p> <p>(iv) Remuneration, Promotion and Staff Welfare</p>
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5.	To secure continuous professional development of public auditors and other staff members of the Accounting Chamber	From January 1, 2021	<p>1. The program of continuous professional development of public auditors and other staff of the Accounting Chamber developed and approved.</p> <p>2. Special training courses and programs for professional development of public auditors and other staff of the Accounting Chamber developed.</p> <p>3. An Accounting Chamber Training Center (for example, as a scientific and methodological center for the Accounting Chamber's staff professional development) established.</p> <p>4. All the Accounting Chamber's public auditors and staff take part in special professional training activities on an annual and scheduled basis.</p>	<p>SAI-9. Financial Audit Standards and Quality Management</p> <p>(i) Financial Audit Standards and Policies</p> <p>(ii) Financial Audit Team Management and Skills</p> <p>SAI-12. Performance Audit Standards and Quality Management</p> <p>(ii) Performance Audit Team Management and Skills</p> <p>SAI-15. Compliance Audit Standards and Quality Management</p> <p>(ii) Compliance Audit Team Management and Skills</p> <p>SAI-17. Compliance Audit Results</p> <p>(ii) Timely Publication of Compliance Audit Results</p>
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				<p>SAI-24. Professional Development and Training</p> <p>(i) Plans and Processes for Professional Development and Training</p> <p>(ii) Financial Audit Professional Development and Training</p> <p>(iii) Performance Audit Professional Development and Training</p> <p>(iv) Compliance Audit Professional Development and Training</p>
6.	To develop, implement and enforce the Accounting Chamber's Code of Ethics in accordance with ISSAI 30	By January 1, 2021	The Code of Ethics of the Accounting Chamber developed and enforced as an Annex to the	<p>SAI-4. Organizational Control Environment</p> <p>(i) Internal Control</p>

			Accounting Chamber's Rules of Procedure	Environment – Ethics, Integrity and Organizational Structure
<i>Priority 4. To provide for appropriate financial, material, information and technical support of the Accounting Chamber's activities.</i>				
1.	To streamline the resource management process and upgrade the Accounting Chamber's physical infrastructure	By January 1, 2022	Exercise of powers by the Accounting Chamber properly supported with physical infrastructure. Physical infrastructure needs assessed at all levels of institutional management and objectives implementation. Procurement plans developed and approved to be aligned with the identified needs to the maximum extent possible	SAI-22. Financial Management, Assets and Support Services (i) Financial Management (ii) Planning and Effective Use of Assets and Infrastructure
2.	To implement up-to-date software products for conducting and supporting audits, expert and analytical activities	By August 1, 2022	1. An IT strategy of the Accounting Chamber developed and implemented 2. The Accounting Chamber's officials use a specialized software application on a permanent basis	SAI-22. Financial Management, Assets and Support Services (i) Financial Management (ii) Planning and Effective Use of Assets and Infrastructure (iii) Administrative

				Support Services
3.	To strengthen the Accounting Chamber's infrastructure and expand its territorial network	By January 1, 2023	Local offices of the Accounting Chamber established in regional capitals and provided with all necessary physical infrastructure resources	SAI-22. Financial Management, Assets and Support Services (ii) Planning and Effective Use of Assets and Infrastructure
<i>Priority 5. To ensure zero tolerance for any manifestations of corruption.</i>				
1.	To ensure an effective system to prevent corruption in the Accounting Chamber	On a permanent basis	1. No signs of violations of anti-corruption law in actions of the Accounting Chamber's staff. 2. The Accounting Chamber's Anti-Corruption Program for 2019-2021 properly implemented, as confirmed by annual performance reports	Performance indicators of the Accounting Chamber's Anti-Corruption Program for 2019-2021
Strategic Goal III. To Gain Public Recognition and Trust in the Accounting Chamber's Activity.				
<i>Priority 1. To raise awareness of the Accounting Chamber's role and functions.</i>				
1.	To conduct public events with civic society organizations, journalists, academia and experts	On a permanent basis	Public events of the Accounting Chamber are in demand and widely attended by representatives of civic society organizations, journalists, academia and experts	SAI-26. Communication with the Media, Citizens and Civil Society Organizations (i) Good Practices

				<p>Regarding Communication with the Media</p> <p>(ii) Good Practices Regarding Communication with Citizens and Civil Society Organizations</p>
2.	To inform about activities on the Accounting Chamber's official website and social media pages	On a permanent basis	The official website of the Accounting Chamber and its social media pages constantly updated with relevant information and are popular with users	<p>SAI-11. Financial Audit Results</p> <p>(ii) Timely Publication of Financial Audit Results</p> <p>(iii) SAI Follow-up on Implementation of Financial Audit Observations and Recommendations</p> <p>SAI-14. Performance Audit Results</p> <p>(ii) Timely Publication of Performance Audit Results</p> <p>(iii) SAI Follow-up on Implementation of</p>

				<p>Performance Audit Observations and Recommendations</p> <p>SAI-17. Compliance Audit Results (ii) Timely Publication of Compliance Audit Results</p> <p>(iii) SAI Follow-up on Implementation of Compliance Audit Observations and Recommendations</p> <p>SAI-26. Communication with the Media, Citizens and Civil Society Organizations (ii) Good Practices Regarding Communication with Citizens and Civil Society Organizations</p>
3.	To publish data on the Accounting	From January 1,	The English version of the	SAI-26.

	Chamber's performance in English	2021	Accounting Chamber's official website operationalized and constantly updated	Communication with the Media, Citizens and Civil Society Organizations (ii) Good Practices Regarding Communication with Citizens and Civil Society Organizations
<i>Priority 2. To develop a positive image and significance of the Accounting Chamber.</i>				
1.	To improve cooperation with mass media	On a permanent basis	The number of mass media reports about the Accounting Chamber's performance increased	SAI-26. Communication with the Media, Citizens and Civil Society Organizations (i) Good Practices Regarding Communication with the Media
2.	To promote the Accounting Chamber's official website and Facebook page	On a permanent basis	The traffic the Accounting Chamber's official webpage increased	SAI-26. Communication with the Media, Citizens and Civil Society Organizations (ii) Good Practices Regarding Communication with

				Citizens and Civil Society Organizations
3.	To public major performance results in convenient and easy-to-digest formats for different target groups of users	From January 1, 2020	Modern methods of sharing information on the Accounting Chamber's performance (one-page report, infographics, briefs, etc.) developed and implemented	SAI-26. Communication with the Media, Citizens and Civil Society Organizations (ii) Good Practices Regarding Communication with Citizens and Civil Society Organizations
<i>Priority 3. To strengthen trust in the Accounting Chamber's performance results</i>				
1.	To publish timely the Accounting Chamber's reports and decisions, information messages on performance results and findings of audits, expert and analytical activities	On a permanent basis	The Accounting Chamber's reports decisions and information messages published regularly	SAI-11. Financial Audit Results (ii) Timely Publication of Financial Audit Results SAI-14. Performance Audit Results (ii) Timely Publication of Performance Audit Results SAI-17. Compliance Audit Results (ii) Timely Publication of

				<p>Compliance Audit Results</p> <p>SAI-26. Communication with the Media, Citizens and Civil Society Organizations (ii) Good Practices Regarding Communication with Citizens and Civil Society Organizations</p>
2.	To publish the Accounting Chamber's key performance indicators in the open data format	From January 1, 2022	<p>1. A list of open data sets of the Accounting Chamber developed and approved.</p> <p>2. Open data is available to the public</p>	<p>SAI-26. Communication with the Media, Citizens and Civil Society Organizations (ii) Good Practices Regarding Communication with Citizens and Civil Society Organizations</p>
3.	To develop and publish data on the Accounting Chamber's performance results in formats enabling comparative analysis by external users	By January 1, 2023	A list of compulsory indicators, such as productivity, efficiency, prudence, legality, etc., approved for each type of reports together with their calculation methodology.	<p>SAI-13. Performance Audit Process</p> <p>(iii) Reporting on Performance Audits</p>

			All reports contain the compulsory indicators in line with the list	SAI-26. Communication with the Media, Citizens and Civil Society Organizations (ii) Good Practices Regarding Communication with Citizens and Civil Society Organizations
4.	To publish monitoring results on implementation of the Accounting Chamber's decisions with an assessment of implementation of the Accounting Chamber's recommendation	From January 1, 2022	Up-to-date information on the monitoring results for implementation of the Accounting Chamber's decisions with an assessment of the status of the Accounting Chamber's recommendations implementation published on the Accounting Chamber's official website and in academic and practical printed outlets	SAI-26. Communication with the Media, Citizens and Civil Society Organizations (ii) Good Practices Regarding Communication with Citizens and Civil Society Organizations
<i>Priority 4. To strengthen cooperation with stakeholders.</i>				

1.	To provide access to publicly funded databases, registries and automated systems and their use by public auditors	By March 1, 2021	<p>1. Access to publicly funded databases, registries and automated systems provided to the Accounting Chamber</p> <p>2. Audit and expert and analytical activities reports contain information and links on the use of such data</p>	<p>SAI-2. Mandate of the SAI</p> <p>(ii) Access to Information</p> <p>SAI-25. Communication with the Legislature, Executive and Judiciary</p> <p>(iii) Good Practices Regarding Communication with the Executive</p>
2.	To bring about auditees' feedback on performance of public auditors	By January 1, 2022	<p>1. Feedback tools implemented on the Accounting Chamber's website</p> <p>2. Interactive tools used on the Accounting Chamber's Facebook page</p>	<p>SAI-25. Communication with the Legislature, Executive and Judiciary</p> <p>(iii) Good Practices Regarding Communication with the Executive</p>
3.	To bring about feedback from the judiciary, law enforcement and anti-corruption bodies on findings shared by the Accounting Chamber	By January 1, 2021	On the basis of a regulatory act, continuous interaction ensured for the Accounting Chamber with the judiciary, law enforcement and anti-corruption bodies in providing information to the Accounting Chamber on officials held	<p>SAI-25. Communication with the Legislature, Executive and Judiciary</p> <p>(iv) Good practices</p>

			accountable subsequent to using the Accounting Chamber's findings	Regarding communication with the Judiciary, Prosecuting and Investigating Agencies
4.	To establish effective and efficient cooperation with local governments	From January 1, 2020	The Accounting Chamber conducts events with local governments to address pressing problems in the sector of public funds and state property management	SAI-25. Communication with the Legislature, Executive and Judiciary (iii) Good Practices Regarding Communication with the Executive
5.	To adopt regulations for, and spread the practice of, contracting professionals, auditors and experts	From January 1, 2021	1. A procedure for contracting professionals, auditors and experts developed and approved 2. The audits quality of the Accounting Chamber enhanced due to external professionals and experts having been contracted for audits	SAI-5. Outsourced Audits (i) Process for Selection of Contracted Auditor

Strategic Goal IV. To Represent Effectively the Accounting Chamber in the International Audit Community.

Priority 1. To deepen integration into the global community of supreme audit institutions and provide for efficient exchange of professional information and practices.

1.	To enhance bilateral and multilateral international cooperation with SAIs	On a permanent basis	<p>1. The Accounting Chamber holds bilateral meetings and participates in SAI multilateral meetings</p> <p>2. The position of the Accounting Chamber taken into account when decisions are made jointly with other SAIs</p> <p>3. Representatives of the Accounting Chamber take an active part in the working bodies of EUROSAI and INTOSAI</p>	<p>Number of cooperation agreements</p> <p>Number of jointly organized and conducted activities</p>
2.	To ensure sharing best practices in auditing with SAIs	On a permanent basis	The Accounting Chamber constantly invited to participate in experience- sharing events	<p>Number of experience-sharing activities</p> <p>Number of cases involving auditors of the Accounting Chamber to conduct joint activities</p>
3.	To intensify dissemination of the Accounting Chamber's performance results in the international SAI community	On a permanent basis	<p>Representatives of the Accounting Chamber invited as keynote speakers at international events</p> <p>The Accounting Chamber's best practices and performance results used by other SAIs or their cooperation institutions</p>	<p>Number of publications, speeches and presentations at international events</p>

4.	To enhance cooperation on coordinated audits with Eastern Partnership countries	From October 1, 2019	The Accounting Chamber takes part in coordinated audits with the Eastern Partnership SAIs	Number of coordinated audits conducted
<i>Priority 2. To strengthen the Accounting Chamber's role and intensify the work of the Accounting Chamber ' s representatives at INTOSAI and EUROSAI in all areas of audit.</i>				
1.	To maintain active performance of the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes	On a permanent basis	In 2020, a decision to extend the mandate of the Working Group for the next period issued at the EUROSAI Congress Strategic goals of the Working Group's action plan achieved	The Working Group ' s mandate extended
2.	To promote an initiative on establishment of an INTOSAI Task Force on the Audit of Evaluation of Damage and Losses Caused by Military Conflicts and the Use of Funds to Overcome their Consequences	By January 1, 2023	A decision on establishment of the INTOSAI Task Force on the Audit of Evaluation of Damage and Losses Caused by Military Conflicts and the Use of Funds to Overcome their Consequences approved at the INTOSAI Congress	The decision on establishment of the Task Force made
3.	To enhance participation in development and updating of INTOSAI international standards and guidelines	From January 1, 2021	Proposals on draft INTOSAI international standards and guidelines submitted by the Accounting Chamber and accommodated	Number of the Accounting Chamber ' s proposals accommodated
4.	To expand areas of cooperation with the Eastern Partnership SAIs	By January 1, 2021	Proposals on expansion of areas of audit cooperation and establishment of working groups (task forces) developed by the Accounting	Relevant proposals prepared

			Chamber jointly with the Eastern Partnership SAIs	
<i>Priority 3. To support the image and reputation of the Accounting Chamber as a professional auditor of projects implemented by international organizations.</i>				
1.	To expand the portfolio of international donor projects externally audited by the Accounting Chamber	From January 1, 2020	The international donor projects externally audited by the Accounting Chamber	Number of projects Number of positive feedback reviews
2.	To enhance the Accounting Chamber's involvement in projects implemented by international and regional cooperation organizations with provision of an independent expert and analytical opinion	From January 1, 2020	1. The Accounting Chamber involved as an external auditor in the activities of international and regional cooperation organizations 2. The Accounting Chamber involved to provide independent expert and analytical opinions	Number of expert and analytical opinions provided Number of proposals provided as part of the opinions accommodated
<i>Priority 4. To sustain the practice of joint activities with the SAIs of other countries.</i>				
1.	To enhance the Accounting Chamber's activities in order to increase the number of coordinated audits with the SAIs of other countries	From January 1, 2020	The coordinated audits conducted by the Accounting Chamber with the SAIs of other countries	Number of cases with the Accounting Chamber involved in coordinated audits

Strategy Implementation Monitoring Methodology

The Strategy implementation is monitored annually on the basis of evaluation of the performance indicators set out for the objectives in Annex 1 and is reflected in the Interim Progress Report.

To determine baselines of the indicators, within 2 months from the date of the Accounting Chamber's decision on approval of the Strategy, the Accounting Chamber's unit responsible for strategic development will assess them using the following methodologies:

1. The methodology set out in the 2016 Supreme Audit Institutions Performance Measurement Framework will be used to assess the SAI PMF-based indicators of Annex 1; and
2. An analysis of the actual situation will be carried out to evaluate other indicators.

After determining the baselines, targets for fulfillment of the Strategy's objectives will be set, which should be proposed by the Chairperson of the Accounting Chamber and then approved by the Accounting Chamber's decision.

In performance evaluation, the actual state of an indicator is compared with its target. If the target is reached, the objective is classified as "completed." If the target is not fully met, the objective is classified as "partially completed." In absence of any progress, the objective is categorized as "not completed."

Performance in achievement of the strategic priorities is evaluated by calculating the number of completed, partially completed and not completed objectives. If all the objectives within the priority are fulfilled, the priority is considered to have been achieved; if all the tasks are not completed, the priority is considered not to have been achieved; in other cases, the priority is considered partially achieved.

Performance in achievement of the strategic goals is evaluated by calculating the number of achieved, partially achieved and achieved priorities. If all the priorities within the goal are fulfilled, the goal is considered to have been achieved; if all priorities are not completed, then the goal is considered not to have been achieved; in other cases, the goal is considered to be partially achieved.

If all strategic goals are achieved, the Strategy is considered to have been fully implemented, in other cases – partially implemented or not implemented.