



National Audit Office Strategy

Improving Governance and Performance
across the Public Sector

2019-2023

National Audit Office Strategy

Improving Governance and Performance
across the Public Sector

2019 - 2023

Table of Contents

Foreword	4
Preamble	6
Improving Governance and Performance across the Public Sector	7
Challenges and Opportunities Ahead	9
Safeguarding the National Audit Office's Credibility	11
Strategic Goals 2019 - 2023	12
Contributing to Good Governance across the Public Service through our Audits	15

FOREWORD ...

'The strategic development of any organisation requires imagining a desired future and creating a plan to make that vision a reality'.

This document portrays our strategy for the period 2019 – 2023, highlighting how we intend to contribute towards the improved governance and performance of the public sector. The myriad of responsibilities attended to by the public sector, coupled with its evolving complexity, renders its audit ever more challenging. Overcoming such challenges necessitates the introduction of new methods of auditing, improved coordination with stakeholders, and the refinement of existing practices, together with multiple other initiatives. These initiatives, organised under the strategic goals set by the National Audit Office (NAO), are fundamental in enabling the Office to carry out its constitutional mandate as effectively as possible over the next five years.

The document is the result of an extensive process of internal and external consultation involving all employees of the NAO, Permanent Secretaries across the Maltese public service and other stakeholders. The feedback obtained was instrumental in formulating the basis of discussion which, following an extensive discernment process, led to the drafting of this strategic plan.

I take this opportunity to thank all NAO employees who have actively participated in this process. Their aspirations, ideas, concerns and proposals on how to make the Office more effective and ensure its high standing in society remains intact are testament to their strong sense of professional and ethical commitment to all that the Office stands for. I would also like to thank our external stakeholders,

particularly Permanent Secretaries, for their frank and sincere feedback, which will help us carry out our audit mandate more effectively to the ultimate benefit of Parliament, Government, our auditees and citizens. A special word of thanks goes to Prof Edward Warrington, who ably facilitated this often complex process of strategic development, as well as our Deputy Auditor General, Mr Noel Camilleri, whose considerable input throughout the whole process was of fundamental importance.

A handwritten signature in black ink, appearing to be 'CD', with a long horizontal stroke extending to the right.

Charles Deguara
Auditor General

October 2018



Preamble

The NAO is Malta's supreme audit institution, established as an autonomous body by the Constitution in 1997, and regulated by the Auditor General and National Audit Office Act (Cap 396), to audit the financial accounts and transactions undertaken by the country's governing institutions, public service and non-departmental bodies, and to report its findings to the House of Representatives.

This strategy, spanning to 2023, is the outcome of an extended process of consultation within and outside the Office. It takes stock of substantial ongoing changes in the role, organisation and management of government, so as to better equip the Office in the discharge of its constitutional mandate.



Improving Governance and Performance across the Public Sector

1. Complex developments in the role, organisation and management of government require the NAO to adapt to this changing context within which it operates. This strategic document reflects the Office's commitment to honour the spirit and the letter of its mandate, and thereby to contribute towards improving performance and the quality of governance across the Maltese public sector.
2. New ways of delivering public services are being devised, through partnerships with the private sector for the provision of critical services, the re-establishment of departments as statutory authorities and the extended utilisation of digital technology. The impetus driving such reforms is to improve efficiency, yet this also presents significant risk in terms of accountability and oversight, value for money and service delivery. The successful implementation of these initiatives rests on the government's ability to manage such change.

3. It is against this changing governance landscape that the NAO must adapt, revising its core audit function to effectively address emerging concerns. Reporting to Parliament in an independent, professionally objective and fair manner, allows for government and other organisations utilising public funds to be held accountable for the stewardship of those funds in providing public services. In fulfilling its constitutional function, the NAO faces the challenge of crafting reports that facilitate improvements in governance and performance as well as securing accountability.

Challenges and Opportunities Ahead

4. In its assessment of the emerging environment within which it operates, the NAO has identified challenges relating to the:
 - a. scrutiny of new forms of commercial arrangements entered into for the delivery of public services;
 - b. increasing demand for investigations that are of a complex technical nature;
 - c. pressure exerted by the media, political parties, interest groups, the public, as well as other scrutineers; and
 - d. recruitment and retention of staff.

5. Awareness of these and other challenges is pivotal in determining the choice of strategic measures to address these issues. Implementing the appropriate strategic measures will allow the Office to continue to fulfil its mandate in providing assurance to Parliament and the taxpayer that the disbursement of public resources secures value for money, conforms with prevailing rules and regulations, and results in efficient and effective service delivery.

6. The NAO recognises that in addressing these challenges, it must seek to identify and capitalise on opportunities. In essence, the Office has identified stakeholder consultation, resource development and technology, as key in this respect. In particular, the Office notes the importance of:
 - a. technological improvements that will facilitate the use of new methodologies and enable faster and more reliable analysis of data;
 - b. opportunities for professional development intended to enhance staff proficiency and audit efficiency;
 - c. collaboration with other supreme audit institutions, particularly in terms of staff development and the adoption of best practices;
 - d. enhancing relations with units tasked with the internal audit of government as well as international auditing institutions, such as the European Court of Auditors, the International Organisation of Supreme Audit Institutions and the European Organisation of Supreme Audit Institutions; and
 - e. social media as a means of enhancing communication with the NAO's various stakeholders and partners.
7. The limited resources at the NAO's disposal stand in marked contrast to the challenges and the organisation's broad mandate. Appropriate and adequate resources will allow the NAO to honour its commitment to Parliament and to the taxpayer/citizen.

Safeguarding the National Audit Office's Credibility

8. Of paramount importance are efforts intended at safeguarding the NAO's credibility, which is an integral and fundamental condition for the effective functioning of the Office. It is only through complete independence from all interests, be they political, institutional, or otherwise, that the Office's credibility can be assured. This level of integrity has been publicly acknowledged, thereby reinforcing the NAO's efforts at maintaining the required standards of professional conduct.

9. Of equal importance is the impartiality and professionalism exercised by the officials of the NAO in the discharge of their duties. In this context, the Office actively seeks to ensure that the fundamental values of integrity, professionalism, objectivity and fairness are consistent hallmarks of its work. It is only through this approach that the Office can promote the core values of transparency and accountability, two pillars of good governance, across the public sector.

Strategic Goals 2019 - 2023

10. In light of the foregoing, the NAO's strategic goals chosen for the years 2019 to 2023 are intended to enable the Office to adapt quickly and appropriately to emerging situations and circumstances in the matters falling within its remit, to address challenges foreseen and unforeseen, and to capitalise on opportunities. To this end, the strategic goals set by the Office for 2019 to 2023 are as follows:



To contribute towards ensuring accountability in the use of public resources;



To encourage and facilitate improvements in the quality of governance by advocating transparency in decision-making, contributing well-informed reports to parliamentary and public debate, disseminating good practice, promoting value for money, and catalysing changes in administrative practice and procedure;



To become a leader in selected fields of public sector audit and to be acknowledged as a centre of excellence and expertise within Maltese public administration;



To cultivate mutually beneficial working relationships with auditees, scrutineers and peers, within the constraints set by ethical standards requiring the professional independence of external state auditors;



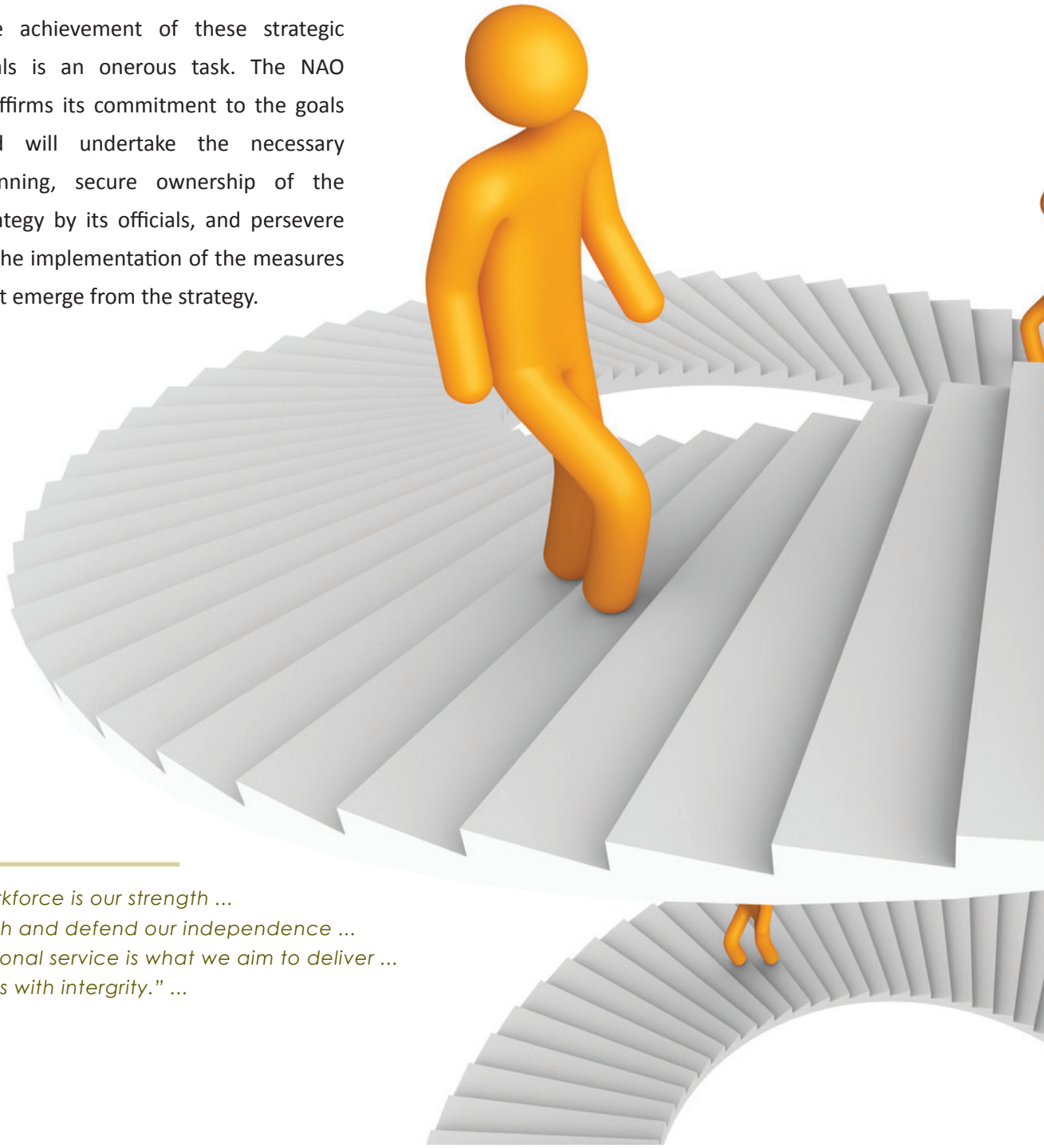
To increase the value for money yielded by state audit; and



To formulate audit plans on established criteria, with particular focus on materiality and risk.

11. The achievement of these strategic goals is an onerous task. The NAO reaffirms its commitment to the goals and will undertake the necessary planning, secure ownership of the strategy by its officials, and persevere in the implementation of the measures that emerge from the strategy.


*" Our Workforce is our strength ...
We cherish and defend our independence ...
A professional service is what we aim to deliver ...
We do this with intergrity." ...*





Contributing to Good Governance across the Public

Service through our Audits

- 
12. The strategic goals for the years 2019 to 2023 set the broad objectives that the NAO is to pursue. Central in this respect is the Office's commitment to provide assurance to Parliament and the taxpayer on Government's performance through audit work that is invariably based on the fundamental values of integrity, professionalism, objectivity and fairness. The Office's reporting should serve as an ongoing catalyst for change, leading to good governance across the public service.
 13. Reports will focus on achievable, realistic and cost-effective recommendations, intended to address issues identified during audit assignments. Aside from providing added value to the work undertaken by the NAO, the timely implementation of recommendations will ultimately lead to the provision of an enhanced service by government to the taxpayer. The Office's contribution during sittings of the Public Accounts Committee will provide assurance that taxpayers' monies are used in the most efficient, effective and economical manner possible and according to prevailing financial and administrative rules and regulations. In meeting its strategic goals, the NAO will continue to fulfil its role as the guardian of the public purse.

Strategija tal-Uffiċċju Nazzjonali tal-Verifika

Intejbu l-Governanza u l-Prestazzjoni

fis-Settur Pubbliku

2019 - 2023

Werrej

Kelmtejn ta' Qabel	20
Introduzzjoni	22
Intejbu l-Governanza u l-Prestazzjoni fis-Settur Pubbliku kollu	23
Sfidi u Opportunitajiet Futuri	25
Protezzjoni tal-Kredibilità tal-Uffiċċju Nazzjonali tal-Verifika	27
Miri Strateġiċi 2019 - 2023	28
Kontribut lejn Governanza Tajba fis-Settur Pubbliku permezz tal-verifika tagħna	31

KELMTEJN TA' QABEL ...

“L-iżvilupp strateġiku ta’ kull organizzazzjoni jgħiegħilha timmagina dak il-futur li tixtieq u b’hekk toħloq pjan kif dik il-viżjoni tagħmilha realtà.”

Dan id-dokument jiddeskrivi l-istrateġija tagħna għall-perjodu 2019 - 2023, u jitfa’ l-aktar importanza fuq l-intenzjoni li għandna li nagħtu kontribut biex titjeb il-governanza u l-prestazzjoni tas-settur pubbliku. Ir-responsabilitajiet kbar li għandu s-settur pubbliku, flimkien mal-kumplessità dejjem tevolvi tiegħu, joffru sfida akbar f’dik li hija verifika tiegħu. Biex jiġu megħluba dawn l-isfidi huma neċessarji; l-introduzzjoni ta’ metodi ġodda ta’ verifika, kordinazzjoni aħjar mal-partijiet interessati, u r-raffinar ta’ prattiki eżistenti, flimkien ma’ ħafna inizjattivi oħra. Dawn l-inizjattivi, organizzati skont l-għanijiet strateġiċi ssettjati mill-Uffiċċju Nazzjonali tal-Verifika (NAO), huma fundamentali għall-Uffiċċju biex ikun possibbli għalih li jwettaq, bl-aktar mod effettiv, il-mandat kostituzzjonali tiegħu matul il-ħames snin li ġejjin.

Dan id-dokument huwa riżultat ta’ proċess estentiv ta’ konsultazzjoni interna u esterna li fiha kienu involuti l-impjegati kollha tal-NAO, is-Segretarji Permanenti fis-settur pubbliku kollu f’pajjiżna u partijiet oħra interessati. Ir-rispons miksub kien strumentali biex setgħet tiġi fformulata bażi ta’ diskussjoni, li wara proċess ta’ dixxerniment estensiv, twassal għall-abbozz ta’ dan il-pjan strateġiku.

Nieħu din l-opportunità biex niringrazzja lill-impjegati kollha tal-NAO li b’mod attiv ipparteċipaw f’dan il-proċess. L-aspirazzjonijiet, ideat, tħassib u proposti tagħhom dwar kif l-NAO jista’ jkun aktar effettiv u fl-istess ħin jibqa’ jgawdi r-reputazzjoni tajba li kiseb fis-soċjetà, huma xhieda tas-sens qawwi ta’ impenn professjonali u etiku li jagħmlu lill-Uffiċċju dak li hu llum. Nixtieq niringrazzja wkoll il-partijiet interessati esterni tagħna, partikolarment is-Segretarji Permanenti, għar-rispons onest u sincier tagħhom,

li se jgħinna nwettqu l-mandat tagħna ta' verifika b'aktar effettività, biex finalment minn dan kollu jibbenefikaw il-Parlament, il-Gvern, entita' li tagħha nagħmlu verifika u ċ-ċittadini. Ringrazzjament speċjali lill-Prof. Edward Warrington, li rnexxielu jiffaċilita l-proċess ta' żvilupp strateġiku b'ħila kbira, kif ukoll lid-Deputat Awditur Ġenerali, is-Sur Noel Camilleri, li l-kontribuzzjoni konsiderevoli tiegħu matul il-proċess kollu kienet ta' importanza fundamentali.



Charles Deguara
Awditur Ġenerali

Ottubru 2018



Introduzzjoni

L-NAO huwa l-istituzzjoni suprema tal-verifika f'Malta, imwaqqaf b'hala entità awtonoma permezz tal-Kostituzzjoni fl-1997, u regolat bl-Att tal-Awditur Ġenerali u l-Uffiċċju Nazzjonali tal-Verifika (Kap. 396) biex jivverifika l-kontijiet finanzjarji u tranzazzjoniet tal-istituzzjonijiet governattivi tal-pajjiż, servizz pubbliku u korpi mhux dipartimentali, u jipprezenta lill-Kamra tar-Rappreżentanti r-risultati tax-xogħol imwettaq minnu.

Din l-istrategija, li twassal sal-2023, hija r-risultat ta' proċess wiesa' ta' konsultazzjoni, kemm fi ħdan kif ukoll barra l-Uffiċċju. Hija evalwazzjoni tal-bidliet sostanzjali kontinwi fl-irwol, l-organizzazzjoni u l-amministrazzjoni tal-Gvern, li se tipprepara sew lill-Uffiċċju fid-doveri li għandu biex jaqdi l-mandat kostituzzjonali tiegħu.



Intejbu l-Governanza u l-Prestazzjoni fis-Settur Pubbliku kollu

1. Żviluppi kumplessi fl-irwol, organizzazzjoni u amministrazzjoni tal-Gvern jagħmluha xi ħaġa obbligatorja għall-NAO li jadatta l-operat tiegħu għal dan it-tibdil. Dan id-dokument strateġiku jirrifletti l-impenn tal-Uffiċċju li jonora l-mandat f'dak kollu li dan jitlob, u b'hekk jikkontribwixxi għal titjib fil-prestazzjoni u l-kwalità ta' governanza mas-settur pubbliku Malti kollu.
2. Metodi godda kif jingħataw servizzi pubbliċi qed jiġu ppjanati permezz ta' sħubija mas-settur privat għall-provvediment ta' servizzi kruċjali, it-twaqqif mill-ġdid ta' dipartimenti bħall-awtoritajiet statutorji, u l-utilizzazzjoni estiża tat-teknoloġija diġitali. Il-motivazzjoni għal tali riformi hija l-ħtieġa ta' titjib fl-effiċjenza, iżda din tohloq riskju sinifikanti fit-termini ta' kontabilità u nuqqas t'attenzjoni, valur għal flus u l-mod kif jingħataw servizzi pubbliċi. Is-suċċess tal-implimentazzjoni ta' dawn l-inizjattivi jiddependi mill-kapaċità tal-Gvern li jmexxi din il-bidla.

3. Huwa fl-isfond ta' din l-isfera t'attività li ġġib magħha din il-bidla fil-governanza li l-NAO jrid jadatta, jirrevedi l-qofol tal-funzjoni ta' verifika tiegħu biex effettivament jindirizza kwistjonijiet li jqumu minn żmien għal żmien. Meta jirrapporta lill-Parlament b'mod oġġettiv, indipendenti, professjonali u b'manjiera ġusta jkun qed jitfa' fuq il-Gvern u organizzazzjonijiet oħra li jagħmlu użu mill-fondi pubbliċi, responsabbiltà akbar għall-amministrazzjoni ta' dawn il-flejjes pubbliċi, minfuqa biex jipprovdu servizzi pubbliċi. Fit-twettiq tal-funzjoni kostituzzjonali tiegħu, l-NAO qed jiffaċċja l-isfida li jorqom ir-rapporti tiegħu f'tali mod li jiffaċilitaw titjib fil-governanza u l-prestazzjoni, kif ukoll li jassiguraw kontabilità.

Sfidi u Opportunitajiet Futuri

4. FI-assessjar tiegħu tal-ambjent emergenti li fi ħdanu huwa jaħdem, l-NAO identifika sfidi b'rabta ma':
 - a. l-iskrutinju ta' forom godda ta' arrangamenti kummerċjali li ddaħħlu fl-għoti ta' servizzi pubbliċi;
 - b. talbiet, dejjem jizdiedu, għal investigazzjonijiet li huma ta' natura teknika kumplessa;
 - ċ. pressjoni ġejja min-naħa tal-*media*, partiti politiċi, gruppi interessati, il-pubbliku, kif ukoll skrutinaturi oħra; u
 - d. ingaġġ u ż-żamma tal-istaff

5. L-għarfien ta' dawn u ta' sfidi oħra huwa kruċjali biex tiġi determinata l-għażla ta' miżuri strateġiċi biex jindirizzaw il-punti msemmija. L-implimentazzjoni tal-miżuri strateġiċi adatti jippermettu lill-Uffiċċju jkompli jwettaq il-mandat tiegħu li jassigura lill-Parlament u lit-*taxpayer* li ħlasijiet minn fondi pubbliċi qed ikunu ta' valur għal flus minfuqa, b'mod konformali mar-regoli u regolamenti eżistenti, u qed jirriżultaw f'għoti ta' servizzi pubbliċi aktar effiċjenti u effettivi.

6. L-NAO jirrikonoxxi l-fatt li waqt li jindirizza dawn l-isfidi, huwa jrid ifittex li jidentifika u jieħu vantaġġ minn opportunitajiet. Dwar dan, essenzjalment, l-Uffiċċju identifika bħala fundamentali l-konsultazzjoni ma' partijiet interessati, l-iżvilupp ta' riżorsi, u t-teknoloġija. Partikolarment jagħraf l-importanza ta';
 - a. titjib teknoloġiku li jiffaċilita l-użu ta' metodoloġiji ġodda, li jwasslu għal analiżi ta' *data* aktar malajr u iżjed ta' min jorbot fuqha;
 - b. opportunitajiet għal żvilupp professjonali intenzjonat biex ikabbar il-proficjenza tal-istaff u l-fficjenza fix-xogħol ta' verifika;
 - ċ. kollaborazzjoni ma' istituzzjonijiet supremi tal-verifika f'pajjiżi oħra, partikolarment fit-termini ta' żvilupp ta' staff u l-adozzjoni tal-aħjar prassi;
 - d. it-tiżiħ fir-relazzjonijiet ma' entitajiet oħra involuti f'xogħol ta' verifika interna tal-Gvern, kif ukoll ma' istituzzjonijiet oħra internazzjonali ta' verifika, bħalma huma l-Qorti Ewropea tal-Awdituri, l-Organizzazzjoni Internazzjonali tal-Istituzzjonijiet Supremi tal-Verifika u l-Organizzazzjoni Ewropea ta' Istituzzjonijiet Supremi tal-Verifika; u
 - e. *media* soċjali bħala mezz biex issaħħaħ il-komunikazzjoni mad-diversi partijiet interessati u msieħba li għandu l-NAO.
7. Ir-riżorsi limitati għad-dispożizzjoni tal-NAO jinsabu f'kuntrast qawwi mal-isfidi u l-mandat wiesa' tal-organizzazzjoni. Riżorsi adatti u adegwati jippermettu lill-NAO jonora l-impenn tiegħu lill-Parlament u lit-*taxpayer/cittadin*.

Protezzjoni tal-Kredibilità tal-Uffiċċju Nazzjonali tal-Verifika

8. Ta' importanza kbira huma l-isforzi intenzjonati biex jiproteġu l-kredibilità tal-NAO. Il-kredibilità hija kundizzjoni integrali u fundamentali fl-operat effettiv tal-Uffiċċju. Huwa biss permezz ta' indipendenza sħiħa minn kull interess, sew politiku, istituzzjonali, jew ieħor, li l-kredibilità tal-Uffiċċju tista' tkun assicurata. Dan il-livell ta' integrità kien pubblikament rikonoxxut, u dan isaħħaħ l-isforzi li jagħmel l-Uffiċċju biex iżomm l-istandards meħtieġa ta' professjonalità fil-qadi tad-doveri tiegħu.
9. Tal-istess importanza huma l-imparzjalità u l-professjonalizmu eżerċitati mill-uffiċjali tal-NAO waqt il-qadi ta' dmirjiethom. F'dan il-kuntest, l-Uffiċċju b'mod attiv dejjem ifittex li jassigura ruħu li l-karatteristika distintiva kostanti tiegħu f'xogħlu tkun ibbażata fuq il-valuri fundamentali ta' integrità, professjonalizmu, oġġettività u ġustizzja. Huwa b'hekk biss li l-Uffiċċju jista' jippromovi l-valuri essenzjali ta' trasparenza u kontabilità, żewġ pilastri ta' governanza tajba, mas-settur pubbliku kollu.

Miri Strateġiċi 2019 - 2023

10. Fid-dawl tal-preċedenti, l-għanijiet strateġiċi magħżula mill-NAO għas-snin 2019 - 2023 huma intenzjonati biex huwa jadatta malajr, u kif suppost, għal sitwazzjonijiet u ċirkustanzi emergenti fil-materji kollha li jaqgħu taħt il-mandat tiegħu, u jkun jista' jindirizza sfidi kemm mistennija, u kemm mhux, kif ukoll biex jieħu vantaġġ mill-opportunitajiet li jista' jiltaqa' magħhom. Għalhekk, l-għanijiet strateġiċi ssettjati mill-Uffiċċju għas-snin 2019 - 2023 huma dawn:



ikun ta' kontribut biex tiġi assicurata kontabilità fl-użu tar-rizorsi pubbliċi;



jinkoraġġixxi u jiffacilita titjib fil-kwalità ta' governanza billi jišhaq fuq trasparenza waqt teħid ta' deċizzjonijiet, jikkontribwixxi b'rapporti informattivi sew għal dibattiti parlamentari u pubbliċi, ixxerred prassi tajbin, jippromovi valur għal flus, iħegġegħ tibdil fil-prassi u proċedura amministrattiva;



li jsir il-gwida u d-direzzjoni ewlenija f'dawk l-oqsma magħżula ta' verifika fis-settur pubbliku u jkun rikonoxxut bħala centru ta' eċċellenza u kompetenza fi ħdan l-amministrazzjoni pubblika Maltija;



li jirrafina, b'mod li kull min hu involut jibbenefika minnhom, ir-relazzjonijiet ta' xogħol bejn l-Uffiċċju u d-dipartimenti u l-entitajiet li tagħhom jagħmel verifika, l-iskrutinaturi, u dawk kollha li bħalu jagħmlu xogħol f'dan il-qasam, fir-restrizzjonijiet issettjati minn standards etiċi li jitolbu l-indipendenza professjonali ta' awdituri statali esterni;



izid il-valur għal flus li jinħoloq permezz ta' verifika pubblika; u



li jifformula pjani jiet ta' verifika fuq kriterji stabbiliti, b'attenzjoni partikolari fuq materjalità u riskju.

11. Il-kisba ta' dawn il-miri strateġiċi mhux daqshekk faċli, anzi diffiċli. L-NAO jerga' jafferma l-impenn tiegħu biex jilħaq dawn il-miri u jintrabat li jagħmel il-pjanijiet kollha neċessarji, tant li se jassigura li l-uffiċjali tiegħu jassumu responsabbiltà għall-implimentazzjoni u t-tħaddim ta' din l-istrateġija, u jippersevera fl-implimentazzjoni tal-miżuri li joħroġu minnha.




*" Il-ħaddiema tagħna huma s-saħħa tagħna ...
Ngħożžu u niddefendu l-indipendenza tagħna ...
L-għan tagħna hu li nipprovdu servizz professjonali ...
U dan nagħmluh b'integrità." ...*



Kontribut lejn Governanza Tajba fis-Settur

Pubbliku permezz tal-Verifika tagħna

- 
12. L-għanijiet strateġiċi għas-snin 2019 – 2023 jistabbilixxu l-oġettivi wiesgħa li għandu jsegwi l-NAO. Fil-qalba ta' dan, l-impenn li għandu l-Uffiċċju li bix-xogħol ta' verifika tiegħu, ibbażat fuq valuri fundamentali ta' integrità, professjonalizmu, oġġettività u ġustizzja, il-Parlament u t-*taxpayer* ikollhom assigurazzjoni ta' prestazzjoni kif support min-naħa tal-Gvern. Ir-rappurtaġġ tal-Uffiċċju għandu jservi ta' motivazzjoni kontinwa għall-bidla, li twassal għal governanza tajba mas-servizz pubbliku kollu.
 13. Ir-rapporti tal-Uffiċċju se jiffukaw fuq rakkomandazzjonijiet effettivi, realistċi li jistgħu jintlaħqu, intenzjonati biex jindirizzaw problemi identifikati waqt xogħlijiet assenjati ta' verifika. Minbarra li jgħollu aktar il-valur tax-xogħol li l-NAO jkun ikkommetta ruħu li jwettaq, fl-aħħar nett l-implimentazzjoni f'waqtha ta' dawn ir-rakkomandazzjonijiet, twassal għal provvedimenti ta' servizz imtejjeb min-naħa tal-Gvern lit-*taxpayer*. Il-kontribut tal-Uffiċċju waqt il-laqgħat tal-Kumitat Permanenti dwar il-Kontijiet Pubbliċi għandu jassigura li flus it-*taxpayer* qed jintefqu bl-aktar mod effiċjenti, effettiv u ekonomiku possibbli, u dejjem skont ir-regoli u regolamenti finanzjarji u amministrattivi eżistenti. Fil-ħidma tiegħu biex jissodisfa l-għanijiet strateġiċi tiegħu, l-NAO se jkompli jaqdi r-rwol sħiħ tiegħu bħala l-għassies tal-fondi pubbliċi.

