

PUBLIC FINANCIAL MANAGEMENT REFORM PROGRAM

STAGE 2

Ministry of Economy and Finance



Department Action Plan

General Support Group

- Personnel Department
- Administration and Finance Department
- Internal Audit Department
- Economic and Finance Institute



Public Financial Management Reform Program

Departmental Action Plan for Stage2

General Support GROUP

(Personnel Department- Internal Audit Department- Economic and Finance Institute- Administration and Finance Department)

2. PLATFORM TWO ACTIVITIES TO BE IMPLEMENTED IN STAGE 2

Objective/Activity/Action	Time(Month)																CG	Dept.	Indicators	TA Support	
	Apr 08	May 08	Jun 08	Jul 08	Aug 08	Sep 08	Oct 08	Nov 08	Dec 08	Jan 09	Feb 09	Mar 09	Apr 09	May 09	Jun 09	Onward					
OBJECTIVE 26: IMPROVED INTERNAL AUDITING/INSPECTION AND RESPONSE TO/USE OF AUDIT/INSPECTION FINDINGS																					
26. 1. Complete coverage of internal audit sections within line ministries.																		GSG	IAD+L MS	Internal Audit functional in most important Government Entities and undertakes systems review, issues regular quarterly reports and action is undertaken by managers on issues arising. (PEFA Indicator 21)	MDTF
26.1.1 Establish focal point, through which needed document and advices could be communicated and provided					x	x	x											GSG	IAD+L MS		
26.1.2 Develop a set of criteria for testing whether an effective internal audit department is in place in line ministries or not						x	x	x										GSG	IAD+L MS		
26.1.3 Issue fresh guidance based on these criteria an processes for successfully establishing an effective internal audit unit								x	x	x								GSG	IAD+L MS		
26.1.4 Work with line ministries to introduce an internal audit unit where non- exists						x	x	x	x									GSG	IAD+L MS		

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26.1.5 Where an internal audit unit exists , but does not yet meet the criteria established under 26.1.2 work with the line ministries upgrade the performance of their IAD							x	x	x	x	x	x	x	x	x	x	GSG	IAD+LMS		
26. 2. Improved mechanism to ensure effective response to audit/inspection finding within budget entities.																	GSG	IAD+Line Depts Units		
26.2.1 Examine Internal Control Systems of Dept / units under MEF					x	x	x	x	x	x	x	x	x	x	x	x	GSG	IAD+Line Depts Units		
26.2.2 Monitor the efficiency of recommendation usage at Dept / units under MEF					x	x	x	x	x	x	x	x	x	x	x	x	GSG	IAD+Line Depts Units		
26.2.3 Establish an auditing procedure manual for department and unit under MEF					x	x	x	x	x	x	x	x	x	x	x	x	GSG	IAD		
26.2.4 Improve an auditing report structure model					x	x	x	x	x	x	x	x	x	x	x	x	GSG	IAD		
26. 3. Develop and Improve Annual Audit/Inspection Plan of LMs based on risk assessment criteria recommended by MEF.																	GSG	IAD+LMS		
26.3.1 Set out clear standards based on risk assessment criteria recommended by MEF for audit work plans							x	x	x								GSG	IAD+LMS		TA required
26.3.2 Require preparation of audit plans and submission to MEF for review									x	x	x	x	x	x	x	x	GSG	IAD+LMS		
26.3.3 Review quality of audit plans submitted and feedback constructive suggestions											x	x	x	x	x	x	GSG	IAD+LMS		

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26.4. MEF reviews adequacy of sample of audit/inspection reports.																	GSG	IAD+L MS		
26.4.1 Establish a review template for reports judgement.												x	x	x	x	x	GSG	IAD+L MS		
26.4. 2 Review reports and feedback constructive suggestions													x	x	x	x	GSG	IAD+L MS		

OBJECTIVE 28: BUILDING INSTITUTIONAL CAPACITY AND MOTIVATIONAL MEASURES

28.1. Organizational development relevant to Stage 2 including complete functional reviews of all MEF departments and financial department in LMs. Develop and implement strategic plan for each department, develop approach to production and dissemination of system manuals, introduce policies for MEF IT management strategy, department capacity building, effective use of technical assistance, recruitment of advisers to support the capacity development plan.. Improve work practices through increase use of technology.

- Functional reviews completed
- Departmental Strategic Plans in place (MEF departments and line ministry Finance Departments)
- Process with regards to System Manuals developed and implemented.
- Policies related to effective use of Technical Assistance developed and implemented. Advisers supporting CD Plan
- Institutional support to EFL. And training of Trainers
- Functioning ministry-wide local area networks supporting inter-departmental communication and sharing of data

28.1.20 design arrangements for using advisers to contribute to training programme.															x	x	x		PD/RCS	sharing findings and expertises	
28.1.21 develop approach to production and dissemination of system manuals, and introduce policies for effective use of TA															x	x	x		PD/RCS	approach to production and dissemination of system manuals, and introduce policies for effective use of TA has been developed	
28.1.222 develops institutional support to the EFI in delivering training to line departments and line ministries by extending its capacity through doing some outsourcing.			X	X	X	X	X	X	X	X	X	X	X						PD/RCS	EFI become a reliable training institution for PFM	
28.1.23 Draft the Human Resource management policy paper										X	X	X	X	X	X	X	X		PD		
28.1.24 Submit the draft Human Resource management policy for the MEF consultation and seek endorsement by the MEF management																	X		PD		
28.1.25 Develop work guideline and practice for the MEF's personnel and elaborate job descriptions and job specifications																	X		PD		
28.1.26 Create statistical and legal database for Department and units under MEF	x	x	x	x	x	x	x	x	x										IAD		
28.1.27 Create internal audit works and experience database	x	x	x	x	x	x	x	x	x										IAD		

28.1.28 Apply for IIA membership and establish contact with other institution alike	x	x	x	x	x	x	x	x	x										IAD		
28.1.29 Establish and maintain IA library, learning room and IA document storage	x	x	x	x	x	x	x	x	x										IAD		
28.1.30 Obtain electronic software, ACL and get auditors trained to use it	x	x	x																IAD		
28.1.31 Install IA post box at 26 places (2 at Phnom Penh and 24 at provinces)	x	x																	IAD		
28.1.32 IT network between Dept where FMIS installed and IAD																			IAD		
28.1.32 Prepare inventory of MEF assets financed by government budget and projects																			AFD		
28.1.33 Prepare MEF procurement plan per annum																			AFD		
28.1.34 Accelerate cash advance issues solving within MEF																			AFD		

28.2. Human resource development relevant to Stage 2 including establishment and development of cadre of fast streamers, external recruitment in key skill deficiency areas, development of job rotation policies, development of retention plans in key skill areas.																		GS	GS/PD/RCS	implementation of revised HR Policies in the light of MEF/LM Organisational Reviews and Departmental Strategic Plans
28.2.1. Identify necessary skills and knowledge for PFMRP stage 2 and propose recommendations on staff recruitment and redeployment					X	X	X	X	X	X	X	X								PD
28.2.2. Develop policy for the use of cadre of fast streamers			X	X	X	X	X	X	X	X	X									PD
28.2.3. Identify areas which require the use of fast streamers and Develop criteria for identification of as cadre of fast-streamers			X	X	X	X	X	X	X	X									EFI/PD	A criteria for identification of as cadre of fast-streamers
28.2.4 Develop arrangements for selection.			x	x	x	x	x												EFI/PD	Selection arrangement
28.2.5 Develop and conditions to be applied to fast streamers				x	x	x	x	x	x										EFI/PD	Condition is in place
28.2.6 Development of job rotation plans for fast streamers.								x	x	x	x	x	x	x	x				PD/RCS	job rotation plan
28.2.7 Develop plan for the MEF human resource and Staff development														X	X	X			PD	

28.2.8 Research and analyze job rotation practices and policy and identify areas in which job rotation should be applied								X	X	X	X	X	X	X					PD			
28.2.9 Draft job rotation policy for the MEF														X	X	X				PD		
28.2.10 Submit the draft job rotation policy for consultation and seek endorsement by the MEF management															X	X				PD		
28.2.11 Design job rotation plan and how it is to be applied.															X	X				PD/RCS		
28.2.12 Development of retention plan in key skill areas															X	X				PD/RCS	retention plan	
28.2.13 Conduct research on retention policy in the public sector and identify areas in which retention should be applied.						X	X	X	X	X										PD		
28.2.14 Develop retention policy for staff in key skill areas										X	X	X	X	X	X					PD		
28.2.15 Develop recruitment policy of the MEF.				x	x	x	x	x	x	x										EFI/PD	one recruitment policy paper	
28.2.16 Establish recruitment procedure						x	x	x	x	x	x									EFI/PD	technical process	
28.2.17 Create technical process							x	x	x	x	x	x								EFI/PD/SCS	attractive policy	

28.2.18 Analyse areas of skill leakage											x	x	x	x	x	x			PD/RCS		
28.2.19 Develop and evaluate options for tackling those problems											x	x	x	x	x	x			PD/RCS		
28.2.21 Implement the options that are preferred											x	x	x	x	x	x			PD/RCS/MEF		
28.2.20 External recruitment in key deficiency areas											x	x	x	x	x	x	x		EFI/PD	A group of skill staff has been identified	
23.2.22 Recruit 05 staff and get trained for FMIS control			x	x															IAD		
28.3. Skill development and training relevant to Stage 2 including expansion in delivery of skill development and foundation courses, initial design of new courses in key areas, initial design of courses in key areas, first implementation of those courses and development of Capacity Development Plans by line ministries under the umbrella of MEF plan. In parallel, continuation of overseas training scheme for selected fast streamers, develop and implement a study tour plan.																		GS	EFI	Staff trained in MEF/LM-Budget in -Accounting (150) -Computer (200) -Procurement (150) -Managers (100) Evaluation mechanism developed and implemented. Overseas Training Scheme & Study Tour Arrangements	
28.3.1 set up on request training programme		x	x	x	x	x													EFI/LD		

28.3.2 diversify training curriculum		x	x	x	x	x	x	x										EFI/LD		
28.3.3 cooperate with the national and international training institutions			x	x	x	x	x	x	x	x	x	x	x	x				EFI/LD		
28.3.4 On-going repetition of skill development courses	x	x	x	x	x	x	x	x	x	x	x	x					GS	EFI/LD	At least one course delivery per annum	Outsource
28.3.5 Develop framework for Development of capacity development plans of the line ministries				x	x	x	x											EFI/SCS		
28.3.6 Require and support development of a plan by each line ministry					x	x	x	x										EFI/SCS		
28.3.7 Review capacity development plans submitted by line ministries						x	x	x	x									EFI/SCS	Capacity development plans submitted by line ministries has been reviewed and commented.	
28.3.8 updating capacity development plan of line ministries										x	x	x						EFI/PD/SCS	capacity development plan	
28.3.9 Prepares a retreat to review and evaluate the capacity development plan of line ministries.										x	x	x						EFI/SCS	retreat	
28.3.10 Establish short, medium and long term skill training plan	X																	IAD		
28.3.11 Establish end year training program						x	x	x										IAD		

28.3.21 Establish HR training program for publishing, design,																		AFD
28.4. Motivational development relevant to Stage 2 including review and further develop the MBPI scheme encompassing broader range of recipients, develop measures to support those whose jobs are affected by process and organisational change, develop demand led approach to access to training, develop awareness of and participate in the capacity development plan.																		MBPI scheme reviewed and updated to support stage 2 activities. - MEF Rollout - LM Rollout
28.4.1 Further develop the MBPI scheme encompassing broader skill development to support those whose job are affected by process and organization change			x	x	x	x	x	x	x									PD/SCS
28.4.2 review existing MBPI strategy and performance measures				x	x	x	x	x	x									PD/SCS
28.4.3 implement rotation of MBPI package to the most productive target					x	x	x	x	x	x								PD/SCS
28.4.4 develop proposals for extension to line ministries								x	x	x								PD/SCS

