

**ACTION PLAN FOR THE IMPLEMENTATION OF STRATEGIC DEVELOPMENT PROGRAM
2026–2032**
OF THE AUDIT CHAMBER OF THE REPUBLIC OF ARMENIA

No.	Directions And Activities	Responsible Function	Term Of Implementation	Funding	Success And Monitoring Indicators	Comments
PRIORITY 1: HIGH QUALITY AND IMPACTFUL AUDITS						
Direction 1. Improvement of audit methodologies in line with ISSAIs						
1.1	Review and implementation of financial audit methodology in accordance with ISSAIs	Methodology and IT Department (MIT department), Financial and Compliance Audit Department (FCA department)	2028, IV quarter 2029, IV quarter 2030, IV quarter 2031, IV quarter	AC funds, external sources, SNAO	<ul style="list-style-type: none"> The improved financial audit methodology has been approved. The new methodology has been piloted in practice. The new methodology has been reviewed as necessary and is fully operational. Monitoring results of the Chamber's quality management system confirm that financial audits comply with ISSAI standards. 	
1.2	Development and implementation of a training programme based on improved financial audit methodology	MIT Department FCA department	2030, II quarter 2031, IV quarter	AC funds, external sources, SNAO	<ul style="list-style-type: none"> At least 95% of auditors have been trained to apply the new financial audit methodology. The new financial audit methodology has been successfully applied during the audit of the execution of the state budget. 	

1.3	Review and implementation of compliance audit methodology in line with ISSAIs	MIT Department FCA department	2028, IV quarter 2029, IV quarter 2030, IV quarter 2031, IV quarter	AC funds, external sources	<ul style="list-style-type: none"> The improved compliance audit methodology has been approved. The new methodology has been piloted in practice. The new methodology has been reviewed as necessary and is fully operational. Monitoring results of the Chamber's quality management system confirm that compliance audits comply with ISSAI standards. 	
1.4	Development and implementation of a training programme based on the improved compliance audit guidelines	MIT Department FCA department	2030, II quarter 2031, IV quarter	AC funds, external sources	<ul style="list-style-type: none"> At least 95% of auditors have been trained to apply the new compliance audit methodology. The CA methodology has been successfully been used in 2 CA's 	
1.5	Review and implementation of performance audit methodology in line with ISSAIs	MIT Department PA department	2028, IV quarter 2029, IV quarter 2030, IV quarter 2031, IV quarter	AC funds, external sources, SNAO	<ul style="list-style-type: none"> The improved performance audit methodology has been approved. The new methodology has been piloted in practice. The new methodology has been reviewed as necessary and is fully operational. Monitoring results of the Chamber's quality management system confirm that performance audits comply with ISSAI standards. 	
1.6	Development and implementation of a training programme based on the improved performance audit guidelines	MIT Department PA department	2030, II quarter 2031, IV quarter	AC funds, external sources, SNAO	<ul style="list-style-type: none"> At least 95% of auditors have been trained to apply the new performance audit methodology. The PA methodology has been successfully been used in 2 PA's. 	
Direction 2. Digitalization						

2.1	Digitalization of the Chamber's operations	MIT department FCA department PA department	2027, I Quarter 2029, I Quarter 2029-2032	AC funds, external sources	<ul style="list-style-type: none"> The digitalization action plan has been approved. Digitalization measures have been implemented. The digital system has been piloted and is operational, compliant with national regulations and international standards. 	
	Introduction of regulations for information management (including information security)	MIT department Audit, Ethics, and Quality Control Committees' Support Division Legal Division	2027, I Quarter 2028, I Quarter 2029, IV quarter	AC funds, external sources	<ul style="list-style-type: none"> Regulations in force in the RA, compliant with international standards, have been approved. The regulations are operational. External certification confirming compliance has been obtained. 	

Direction 3. Improvement of Quality Management System in line with ISSAI 140

3.1.	Alignment of the AC Quality Management Policy with the ISSAI 140	Audit, Ethics, and Quality Control Committees' Support Division, Legal Division	2026, IV quarter 2027, I quarter	AC funds, external sources	<ul style="list-style-type: none"> Definition of a standardized framework for the Chamber's quality management system, covering planning, execution, reporting, and follow-up. The Chamber's quality management system is compliant with ISSAI 140. 	
3.2.	Ensuring support for the effective operation of the Audit, Ethics, and Quality Control Committees.	Audit, Ethics, and Quality Control Committees' Support Division, Legal Division	2026, IV quarter 2027, IV quarter 2028, IV quarter	AC funds, external sources	<ul style="list-style-type: none"> The rules of procedure have been approved. The rules of procedure have been piloted. Based on quality assessment results, the system is operational. 	

Direction 4. Institutionalise monitoring procedures for the implementation of audit recommendations

4.1	Development of monitoring the implementation of audit recommendations	MIT department	2026, IV quarter 2027, IV quarter	AC Funds, external sources Latvia SNAO	<ul style="list-style-type: none"> The results of the implementation of the monitoring system are published. Assessments of the monitoring of audit recommendations are accessible to target groups. 	
4.2.	Introduction of a follow-up audit methodology	MIT department	2027, I quarter 2027, II-III quarter 2028, IV quarter	AC Funds, external sources Latvia SNAO	<ul style="list-style-type: none"> The follow-up audit methodology has been approved. The new methodology has been piloted in practice. The new methodology has been reviewed as necessary and is fully operational. 	
4.3.	Assessment of the impact of audits on people's lives	MIT department	2027, IV quarter 2029, I quarter	AC Funds, external sources Latvia SNAO	<ul style="list-style-type: none"> Methodology has been approved. First assessment report has been published. 	

PRIORITY 2: STRENGTHENED GOVERNANCE OF THE CHAMBER

Direction 1. Establishing regulations for the Ethics and Audit Committees

1.1	Review of the Code of Ethics for Audit Chamber staff	Division for Audit, Ethics and Quality Control (DAEQC), Legal Division	2026, IV quarter	AC Funds, external sources	<ul style="list-style-type: none"> The Code of Ethics is compliant with ISSAI standards. 	
1.2	Definition of the functions of the unit supporting the Ethics Committee	DAEQC, Legal Division	2026, IV quarter 2027, I quarter	AC Funds, external sources	<ul style="list-style-type: none"> The functions have been approved. The functions are being implemented. 	

1.3	Development of a monitoring mechanism for compliance with the Code of Ethics	DAEQC, Legal Division, HR division	2026, VI quarter 2027, I quarter 2027, IV quarter 2028, I quarter 2028, IV quarter	AC Funds, external sources	<ul style="list-style-type: none"> The monitoring mechanism has been approved. The monitoring mechanism has been piloted. The monitoring and evaluation mechanisms are operational. The annual report on organizational ethics has been submitted. The annual rate of non-compliance with the Code of Ethics has decreased by 25% (based on 2027 as the baseline). 	
1.4	Performance assessment of compliance with the Code of Ethics	DAEQC Division, Legal Division HR division	2026, II quarter 2026, III-IV quarter 2027, I quarter	AC Funds, external sources	<ul style="list-style-type: none"> The evaluation criteria have been approved. The evaluation criteria have been piloted. The evaluation criteria are operational. 	
1.5	Development of a system for detecting breaches of the Code of Ethics	DAEQC Division, Legal Division	2026, IV quarter 2027, I quarter 2027, II quarter	AC Funds, external sources	<ul style="list-style-type: none"> The system for detecting breaches of the Code of Ethics has been approved. The system for detecting breaches of the Code of Ethics has been piloted. The system for detecting breaches of the Code of Ethics is operational. 	
1.6	Definition of the functions of the unit supporting the Audit Committee	DAEQC Division, Internal Audit Division, HR division	2026, IV quarter 2027, I quarter	AC Funds, external sources	<ul style="list-style-type: none"> The functions have been approved. The functions are being implemented. 	

1.7	Development of the rules of procedure for the Audit Committee and internal audit	DAEQC Division, Internal Audit Division, Legal Division HR division	2027, I quarter 2027, IV quarter	AC Funds, external sources	<ul style="list-style-type: none"> The rules of procedure have been approved. The rules of procedure have been piloted and are operational. 	
1.8	Implementation of the internal audit methodology	Internal Audit Division, DAEQC Division	2027, I quarter 2027, II quarter 2027, III quarter	AC Funds, external sources	<ul style="list-style-type: none"> The internal audit methodology has been approved. The new methodology has been piloted in practice. The new methodology has been reviewed as necessary and is fully operational. 	

Direction 2. Monitoring strategic development and annual plan

2.1.	Development of a monitoring system for the implementation of the annual plan	MIT department DAEQC Division Internal Audit Division	2026, IV quarter 2027, I quarter 2027, III (Annually) 2027, IV quarter (Annually)	AC Funds, external sources SNAO	<ul style="list-style-type: none"> The monitoring procedures have been approved. The monitoring has been piloted. The monitoring has been carried out. The evaluation of the monitoring results conducted prior to the approval of the annual plan was considered satisfactory. 	
2.2.	Development of a monitoring system for the implementation of the Strategic Development Program and its Action Plan	MIT department DAEQC Division	2026, IV quarter 2027, I quarter 2027, II quarter 2027, IV quarter (Annually) 2028, III quarter	AC Funds, external sources	<ul style="list-style-type: none"> The monitoring procedures have been approved. The monitoring has been piloted. The monitoring has been carried out. The evaluation of monitoring and SAI PMF results was considered satisfactory. Monitoring has been applied to update the Strategic Action Plan. 	

PRIORITY 3. PROFESSIONAL HUMAN CAPITAL AND INSTITUTIONAL CAPACITIES

Direction 1. Development of the human resource management system

1.1	Improvement of the human resource management system, including the introduction of promotion and performance appraisal mechanisms	HR department	2026, IV quarter 2027, I quarter 2028, I quarter	AC Funds, external sources	<ul style="list-style-type: none"> The regulations have been approved. The system has been piloted in practice. The system has been reviewed as necessary and is fully operational. 	
1.2	Implementation of a digital human resource information system (HRIS)	HR department MIT department Legal Division Fin. Division	2027, IV quarter (procurement) 2028, III quarter (implementation) 2029, I Quarter (operational)	AC Funds, external sources	<ul style="list-style-type: none"> The HRIS system has been implemented. The HRIS system has been successfully piloted. The HRIS system is operational. 	

Direction 2. Introduction of a continuous professional development system

2.1	Identification of the continuous professional development needs of Audit Chamber staff	HR department	2026, III quarter 2026, IV quarter	AC Funds, external sources	<ul style="list-style-type: none"> Performance (competency) assessments have been conducted. Staff professional development needs have been identified. 	
2.2	Implementation of a continuous professional development program	HR department	Start. 2027, I quarter	AC funds, external sources	<ul style="list-style-type: none"> The annual plan has been approved. 	
2.3	Introduction of a mentoring program	HR department	2026, III quarter 2026, IV quarter 2027, I quarter	AC funds, external sources SNAO	<ul style="list-style-type: none"> The mentoring program has been developed. The mentoring program has been reviewed/discussed. The mentoring program has been approved and is being implemented. 	

Direction 3. Strengthening corporate culture

3.1.	Promotion of organizational (corporate) culture	HR department MIT department	2027, I quarter 2027 -2032	AC Funds, external sources	<ul style="list-style-type: none"> The methodology has been approved.” The methodology is being applied, and the report on results has been submitted to the Chamber. 	
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3.2	Strengthening compliance with the Code of Ethics	HR Department DAEQC Division	2027, IV quarter (Annually)	AC Funds, external sources	<ul style="list-style-type: none"> Training programs on the Code of Ethics for Audit Chamber staff have been approved. Training on the Code of Ethics has been conducted. Ongoing monitoring results confirm the practical application of the Code of Ethics. 	
3.3	Application of the INTOSAINT methodology every two years as a self-assessment tool	HR department MIT department	2029, II quarter 2029, III quarter 2030, 2032	AC Funds, external sources SNAO	<ul style="list-style-type: none"> Staff training using the INTOSAINT methodology has been completed. The pilot self-assessment has been conducted. Self-assessment is conducted every two years. 	

PRIORITY 4. ENHANCED COMMUNICATION AND STRATEGIC PARTNERSHIPS

Direction 1. Increasing Transparency

1.1	Ensuring Public Accessibility of Information Subject to Disclosure	MIT department, Com. Department	2026, III quarter 2027, IV quarter	AC Funds, external sources	<ul style="list-style-type: none"> All documents of the Chamber that are subject to disclosure are published, open, and accessible to the public. According to the results of surveys conducted among target groups, the assessment of the accessibility of published information is positive. 	
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1.2	Revision of the format of audit reports with the aim of simplifying the presentation of audit results	MIT department, Com. Department	2026, IV quarter 2027 2028, I quarter	AC Funds, external sources	<ul style="list-style-type: none"> Surveys regarding audit reports have been conducted among the target groups. The format of presenting audit reports has been revised, including the introduction of visualization tools. Audit reports are published in accordance with the revised format. According to the results of surveys among target groups, the assessment of the new structure of audit reports has improved by 10%. 	
1.3.	Expansion of External Communication of Audit Reports	MIT department, Com. Department	2026, IV quarter 2027 2028, I quarter	AC Funds, external sources	<ul style="list-style-type: none"> Regular meetings with media representatives are organized. Press releases are published. Summary audit reports are published. According to the results of social surveys, 75% of respondents gave a positive assessment of the new communication formats for audit reports. 	

Direction 2. Organising stakeholder engagement and outreach

2.1	Defining the scope of communication with the National Assembly	MIT department, Com. Department	2027, I quarter 2027, II quarter	AC Funds, external sources	<ul style="list-style-type: none"> The scope of communication with the National Assembly has been agreed upon. The agreed communication is being implemented. 	
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2.2	Informing Members of Parliament and staff about the activities of the Chamber	PR responsible person, HR Division, Com. Department	2026-2032	AC Funds, external sources	<ul style="list-style-type: none"> At least two workshops with the participation of Members of Parliament have been conducted. At least two workshops with the participation of National Assembly staff and experts have been conducted. 	
2.3	Strengthening professional cooperation with public authorities	MIT Department. Com. Department	2027, II quarter 2028, II quarter	AC Funds, external sources	<ul style="list-style-type: none"> At least two workshops have been organized. The workshops have been assessed as effective. 	
2.4	Organizing public awareness campaigns on the significance of audits (media, civil society organizations, universities)	MIT Department, Com. Department, PR responsible person	2027, III quarter 2028, III quarter	AC Funds, external sources SNAO	<ul style="list-style-type: none"> The coverage across the entire territory of the Republic of Armenia reaches 75%. 90% of participants in the awareness campaigns adequately understand the role of the Chamber. 75% of participants in the awareness campaigns are satisfied with the results of the Chamber's activities. 	
2.5	Establishing a system to assess the public recognition of the Chamber	MIT department, Com. Department,	2027, I quarter 2027, I quarter 2028, I quarter (start) 2028-2032	AC Funds, external sources	<ul style="list-style-type: none"> Draft surveys have been approved. The survey has been piloted among the target group. The revised survey is conducted annually. Since 2028, the number of citizens who adequately perceive the role of the Chamber has increased by 10% compared to 2027. 	

Direction 3. Extending international cooperation

3.1	Participation in INTOSAI, EUROSASI, ASOSAI events and working groups	MIT department, Com. Department,	2026-2032	AC funds	<ul style="list-style-type: none"> The Chamber participates in at least four events annually. The Chamber participates in the activities of at least three working groups. 	
3.2	Implementation of peer reviews and joint audits	MIT department, Com. Department,	2027- 2032	AC funds, external resources	<ul style="list-style-type: none"> A SAI-PMF performance measurement assessment has been conducted once. A peer review of the Chamber's activities has been conducted once (by another SAs, if requested). The Chamber participates in one collaborative audit every two years. 	
3.3	Organisation of international event	MIT department, Com. Department,	2026, IV quarter 2028, II quarter	AC funds, external resources	<ul style="list-style-type: none"> The program of the international event has been approved by the Chamber. 90% of the participating SAs have highly rated the organization and content of the event. 	
3.4	Supporting homologue SAs	MIT department, Com. Department,	2027, I quarter 2028, I quarter	AC funds, external resources	<ul style="list-style-type: none"> At least one support program has been approved. At least one support program has been implemented. 	
Direction 4. Enhancing internal communication						
4.1	Introduction of an internal communication platform (Intranet)	MIT department, Com. Department,	2027, IV quarter 2028, III quarter	AC funds, external sources	<ul style="list-style-type: none"> The software has been successfully tested and implemented. The Intranet is operational. 	

4.2	Improvement of internal communication within the Chamber	MIT department, Com. Department, FCA and PA Departments	2026, IV quarter 2027, II quarter 2027, I quarter	AC Funds, external sources SNAO	<ul style="list-style-type: none"> Internal communication procedures have been defined. Internal meetings are conducted in accordance with the established procedures. Employees participating in local and international events and working groups report back on the results. 	
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