SOLOMON ISLANDS GOVERNMENT
OFFICE OF THE AUDITOR GENERAL

Performance Audit of SIG Public Service Attendance Management Policy and Procedures

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1.0 Auditor General Overview

The Solomon Islands Office of the Auditor General (OAG) has completed an audit on the effectiveness of implementation of the 2015 Attendance Management Policy managed under the Ministry of Public Service (MPS). This audit undertaken pursuant to s108 of the Constitution responds to an area of public interest regarding the level of absence which hampers the Government's ability to provide efficient and effective public service due to available workforce.

The Solomon Islands Government through the Public Service recognised that the high level of absenteeism leads to poorer quality of public services, loss of productivity and reduce work morale of co-workers. In 2015, the government introduced an Attendance Management Policy (AMP), with a broader goal of achieving and sustaining productive, healthy, efficient and high performing public service.

The OAG identified that only three of the 31 ministries, department and agencies had installed and instituted a staff monitoring device system on their premises since the policy was implemented in in 2015. Our key findings highlighted a lack of key infrastructure to monitor AMP, lack of monitoring of the implementation of AMP, lack of sanctions of staff who are not compliant and a significant waste of public resources amounting to almost a billion dollars when extrapolating the level of unauthorised leave against total actual payroll costs over three years 2023 to 2025.

Given the increasing trend of payroll costs necessary for delivery for public services, I strongly recommend Government look at the appropriate investment and oversight necessary to prevent further possible waste of public resources which will in itself fund implementation costs, and support the development of a committed and trusted public service.

It is my hope that our recommendations will assist the Government and the Ministry involved to strengthen and to enable effective implementation of this policy. I intend to do a follow up of findings and commitments made in future audits of the Ministry.

I would like to acknowledge my audit team for their hard work including the support from UNDP. I would also like to thank all the staff from MPS, Ministry of Finance and Treasury for their assistance and support during our audit.

Yours sincerely,

David Teika Dennis
Auditor General

2.0 Audit at a Glance

Audit topic.

The audit looks at the effectiveness of the implementation of the Attendance Management Policy (AMP).

Why this audit is important?

The Solomon Islands Government through the Public Service recognises that the high level of absenteeism leads to poorer quality of public services, loss of productivity and reduce work morale of co-workers. In 2015, the government introduced an Attendance Management Policy, with a broader goal of achieving and sustaining productive, healthy, efficient and high performing public service.

This audit was designed based off the AMP which has been in place now for over ten years.

What are the audit findings?

- There are only 3 out of the 31 government agencies have installed and instituted a staff monitoring device system required under AMP.
- No monitoring infrastructure and reporting on the staff movement across majority of public service.
- Lack of sanctions for non-compliance.
- The potential cost to Government for authorized absences could equate to one billion dollars

What are the audit recommendations to the Ministry?

- An implementation plan which is not fully costed and funded, setting out timeframe and effective monitoring and evaluation activities.
- PSC to consider stipulating in all accountable officers and other relevant roles contrasts the requirement to implement AMP
- MPS to oversight training , monitoring and compliance enforcement of AMP
- Mke AMP mandatory and essential for the evidenceibased design of a final policy
- MPS to undertake a nation-wide evaluation of the status of implementation of the AMP
- MPS to implement suitable sanctions to staff who are non-comliant to the AMP
- MPS to prioritise implementation of the policy in totality by securing the resources and required supervision.

3.0 Executive Summary

The ability of Government to properly implement many of their desired polices and effectively deliver public services depend greatly on whether the public servant and officials are performing in their respective roles. An area of public interest has been the level of absence which hampers the public service ability to provide efficient and effective service due to available workforce. Customer service is not the only problem associated with a reduced workforce, there are also problems with reduced productivity. If productivity is decreasing due to absenteeism, more officers are needed to be employed to do the work not being done, and this creates extra cost for the Solomon Islands Government. Also, where officers are regularly absent without any accountability, remaining staff may become stressed due to excess workload and may themselves start to be absent more, making the problem even bigger.

3.1 In January 12, 2015, the cabinet approved an Attendance Management Policy and Procedures Manual. The Office of the Auditor General (OAG) in 2025 has selected the Public Service implementation of the Attendance Management Policy (AMP) as of public interest and the subject of a performance audit to be completed in early 2026.

3.2 Attendance Management Policy and Procedure Manual.

3.2.1 The overall goal of the roll out of the AMP is to enhance the standard of public service delivery by minimising the rate of unnecessary absence in the workplace through application of contextually relevant and culturally appropriate policies and procedures.

3.2.2 The policy objectives are main focus of the audit to see if Public Service as the implementing ministry has been effective in rolling this out since it was passed in 2015.

3.2.3 The case below provides an actual example of the issues that AMP is trying to address. The OAG noted that a lack of documentation to substantiate absences has been a key driver of some of the findings noted in section 4.

Case study – Recorded and unrecorded staff attendances at the Ministry.

Amongst the small number of Ministries that uses thumb scan attendance records made available to the OAG, Ministry X was selected and records from 2024 were studied. These records have employees time in and out from Monday to Friday including Saturdays and Sunday which summarizes staff access into and out of monitored areas. Employee A was recorded as missing 124 days in 2024, of which 28 days was approved annual leave however 75 missing days did not have any supporting documentation to explain the days absent. For employee A the 75 unaccounted missing days is equal to 930 hours, based on employee A salary scale is equivalent to $ 31,000 financial cost to the Ministry. Although the missing days were spread across the year, Employee A records show he had exceeded his entitled sick leave and annual leave days.

In another case there were employees B, C, D and E in the Ministry Y and Z, these Ministries do not have any staff attendance monitoring infrastructure or a manual log book or clock in and out machine to track and record attendance to support effective leave management. The management team depend on physical observation to identify employees who are not present in the office during working hours which makes it difficult to effectively manage. Employee B, C, D and E would come in late and leave early with no records kept which means the employee is still paid in full without any sanctions for absence from official duties. No sanctions then mean this becomes normal despite being clearly obvious. Implementing effective disciplines is undermined by the lack of reliable attendance records.

For employee B, C, D and E, although they have missing days during work hours, the lack of records to challenge their unexplained absenteeism, means that they are awarded full annual leave, because there was no evidence to base assessment on. And it follows there are no consequences applied to employees for their policy violation(s).

The Attendance Management policy provide that Human resource managers and their staff must review absence records of all staff to manage attendance. This is important to avoid ill-discipline and bias- '*perceived favoritism'*, where some employees are penalized while others are not. When regular, hardworking employees see that absenteeism goes unpunished, it creates a sense of injustice and anger.

The absence of suitable monitoring infrastructure and reliable tracking and recording undermines the effective implementation of AMP and proper evidence-based decisions to ensure policy objectives are achieved.

4.0 Key findings.

SAI Solomon Islands has six key findings and recommendations as follows:

4.1 Finding 1: The Ministry of Public Service has failed to install appropriate attendance monitoring device(s) that is effective in registering attendance of all its officers.

- The premises of only three (3) out of a total of thirty-one Ministries, Departments and Agencies (MDA), have installed and instituted a staff monitoring device system. 90% of MDAs yet to have implemented an attendance monitoring device.

4.2 Finding 2: The Attendance Management Policy reinforcement has not been completely and correctly implemented in line with the Policy Directives.

- Not all policy directives have been implemented by all the sampled MDAs visited
- There is a lack of commitment to the assigned responsibilities as per AMP.
- Staff members were not completing the appropriate forms as per the AMP, even where there were incidents that required them to do so.

4.3 Finding 3: No clear communication strategy plan to roll out the Attendance Management Policy across the Ministries and public Agencies.

- There was no communication strategy or plan to roll out AMP across all Ministries and government agencies.

4.4 Finding 4: There are no monitoring and evaluation reports since the launch of the AMP policy in 2015.

- There was no evidence to show that the Ministry carried out monitoring and evaluation activities for the ten years that implementation has been on going.

4.5 Finding 5: Lack of sanctions non-compliance.

- It was revealed that 80% of the sample tested for both Ministry of Finance and Treasury and Ministry of Public Service who had exceeded the maximum unauthorised days of absence, have not been investigated and sanctioned in accordance with the AMP.

4.6 Finding 6: 25% payroll costs wasted through unauthorised absence from work by public servants

- The average for both institutions (MOFT and MPS) for the years 2023 and 2024 as per this sample analysis is 25%. This could be interpreted to mean that on average, 24% and 25.5% of payroll costs of staff for the years 2023 and 2024 respectively, were for times taken away from productive service through unauthorized absence.
- If this cost is extrapolated across public service using actual payroll costs for the period of 2023 to 2025 its suggests that approximately $1 billion in payroll costs may have been wasted paying public officers due to unauthorized absences.

5.0 Recommendations

5.1 Recommendation 1: Permanent Secretary of the Ministry of Public Service should ensure that all Accountable Officers in MDAs develop an implementation plan that is fully costed and funded, with effective monitoring and evaluation activities.

Management Response:

AMP operates as a system and as such, all parts of the system must be built to work in harmony. It would be easier and practical AMP implementation be done in 4 main phases with each phase necessary as prerequisite for the next phase as follows:

Phase 1: Assessment and preparation
Recommendation 4 (nationwide assessment)
Phase 2: Framework strengthening
Recommendation 5 (formal circular)
Recommendation 3 (training and awareness)

Phase 3: Institutionalisation
Recommendation 1 (implementation plans)
Recommendation 2 (performance obligations)
Recommendation 8 (Resources and supervision—install monitoring systems)
Phase 4: Compliance and sustainability
Recommendation 7 (sanctions and accountability)

5.2 Recommendation 2: Public Service Commission to consider stipulating in all accountable officers' contracts and similarly for other relevant roles such as Human Resource Managers, Financial Controllers and Head of Departments/Agencies, the requirement to implement the AMP policy and procedural requirements.

Management Response:
Senior Executive Contracting under the Iumi Waka Gud Program is on-going and all new contract signed must have a clause that meet this recommendation

5.3 Recommendation 3: Through Ministry of Public Service institute more training and awareness activities for better understanding and implementation of AMP;
- Implement effective monitoring and evaluation activities; and
- Enforce compliance.

Management Response:
Recommendation 3 will be during phase 2 of implementation.

5.4 Recommendation 4: Ministry of Public Service should conduct a nation-wide evaluation of the status of implementation of the AMP, to identify progress made to date on implementation, challenges, and develop a road map for rapid implementation.

Management Response:
Recommendations 4 and 6 would be the first phase of the first recommendation to be implemented.

5.5 Recommendation 5: The Ministry of Public service to issue a formal authoritative circular, clarifying that the policy plan from pilot is completed and implementation of AMP will be mandatory from an agreed date based on their assessment from recommendation 4.

Management Response:
Recommendations 5 would be the second (2) phase of the recommendation to be implemented.

5.6 Recommendation 6: Ministry of Public Service should review the AMP to take consideration of recent developments in technology and public sector governance over the past ten years including the recently passed Public Service Act 2025.

Management Response:
Recommendations 4 and 6 would be the first phase of the first recommendation to be implemented.

5.7 Recommendation 7: Ministry of Public Service to require accountable officers and HRMs to implement sanctions to all non-compliant staff.

Management Response:
Recommendations 7 will become phase 4 of the AMP implementation.

5.8 Recommendation 8: Given the potential cost to Government and importance to effective public service delivery, the Ministry of Public Service should prioritise implementation of the AMP in totality by securing the necessary resources and required supervision.

Management Response: Recommendation 8 will be enforced during Phase 3 of AMP implementation.

6.0 Conclusions

6.1 The Ministry of Public Service has not yet effectively implemented the Attendance Management Policy across Government. The AMP is designed to address the high level of absenteeism in the public service which leads to poor quality of services, loss of productivity and a reduction in the work morale of co-workers. Ministries also need strong management leadership, proper coordination and dissemination of information and sufficient allocation of funding to meet the cost of installing the necessary infrastructure to effectively monitor public service attendance.

6.2 The potential cost to Government over three years using evidence from two key ministries could amount to a loss of about $1billion between 2023-2025. OAG acknowledge that it requires a combine effort of the political government, accounting officers, managers and individual officers as well as effective planning, resourcing and leadership from the Ministry of Public Service to properly implement the Government AMP.

7.0 Abbreviation

AL	Attendance Leave Form
AMP	Attendance Management Policy
MDA	Ministries, Departments and Agencies
MoFT	Ministry of Finance and Treasury
MPS	Ministry Of Public Service
OAG	Office Of the Auditor General
PSC	Public Service Commission
SAI (SI)	Supreme Audit Institution (Solomon Islands)

8.0 Introduction

The Solomon Islands Government through the Public Service recognises that the high level of absenteeism leads to poorer quality of public services, loss of productivity and reduce work morale of co-workers. On the other hand, consistent attendance has highly positive effects on public service delivery therefore the Ministry of Public service developed the Attendance Management Policy (AMP) to ensure a consistent and fair approach in administering attendance. This is part of the broader goal of achieving and sustaining productive, healthy, efficient and high performing public service.

8.1 The objectives of the Attendance Management Policy are

- Promote regular and consistent attendance at work for all public officers
- Provide guidelines for a consistent and fair process of managing attendance while providing to individual flexibility needed
- Proving guidelines for responding to recurring absenteeism and minimize likely future absence; and
- Minimize disruptions to public services delivery stemming from unauthorized and unscheduled absence.

8.2 The implementation of AMP seeks to enhance attendance in the public sectors across all Ministries and Government agencies. However, there was a growing concern as to its effectiveness in addressing the issues on frequent staff unscheduled absenteeism in the work place and application, the numerous issues and complains of public officers being unattended to public offices and unexplained absences that adversely impact on:

- The capacity of the public service;
- Service delivery for citizens, for instance: timely provision of health services to patients, ability to complete transactions (e.g., drivers' licence applications, missed deadlines for scholarships etc);
- Timeliness in government revenue collection (e.g., delays in cashiers taking payments of licencing fees, penalty fees for late fee for late payments);
- Morale of staff who attend consistently, having to cover the work of absent of tardy colleagues;
- The public service's value for money and productivity, in terms of taking salary for hours not worked, and
- Public trust in government services.

8.3 This audit was concerned with these highly likely impacts and undertook the review of the Attendance Management Policy to assess whether the policy was effectively implemented. The AMP puts in place controls to ensure good management of staff attendance and reduced absenteeism during work hours and the impact it may have on service delivery and up holding of good practice principles.

8.4 This audit is undertaken by the Solomon Islands Auditor General's Office pursuant to the Provisions of section 108 of the Constitution (as read with section 35(1) (d), 35 (1) (e), 35 (1) (f) and 39 (3) of the Public Finance and Audit Act [Cap 120] to undertake audits in all public accounts of Solomon Islands, all ministries, offices, courts and authorities of the governments, all provincial governments and shall report annually to the National Parliament. Cap 120 of the Public Finance and Audit Act further elaborates the powers and duties of the Auditor-General, legal requirements, and delegated functions.

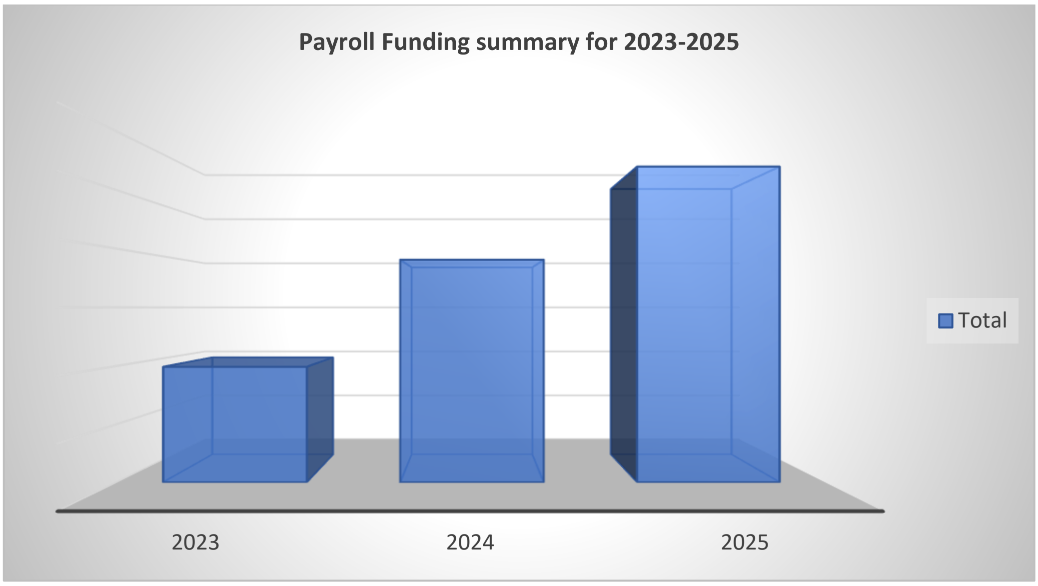
8.5 This mandate enables the OAG to review and examine the Attendance Management Policy implementation across a sample of relevant ministries and government bodies, its effectiveness and the outcome it has on the public services system. The OAG acknowledges this policy directives and measures which if properly implemented, will allow a high level of attendance leading to positive impact on the public service delivery. Conversely unexplained absenteeism often leads to poor quality of the public service, loss of productivity, lack motivation and poor work performances.

9.0 Background

Solomon Islands, public sector is the largest formal employer in the country with over 20,000 employees on its payroll and an annual salaries bill of more than $1.4 billion in 2025. Accurate payment of staff salaries and relevant benefits is directly linked to accurate management of records of attendance and absences. Good management of staff attendance includes knowing whether staff are in the office during official hours, records staff presence or absence, provides evidence of leave taken and not taken and maintains accurate records. Decisions supported by evidences reduces wastage of scarce public resources by ensuring public servants are paid for time worked or in line with approved entitlements.

9.1 Monitoring staff attendance is critical to Government policy delivery. Government is allocating billions of dollars on its employees' each year with the aim to ensure productive and effective service delivery. It is therefore important that the Ministries understand the impacts of high levels of absenteeism and take action to minimise the negative effects and cost to Government. Officers who are continually absent from work without leave approval will likely affect other staff morale, service delivery and increased financial costs.

Chart 1 shows the increasing summary of the SIG payroll funding from 2023- 2025



Ministry of Public Service

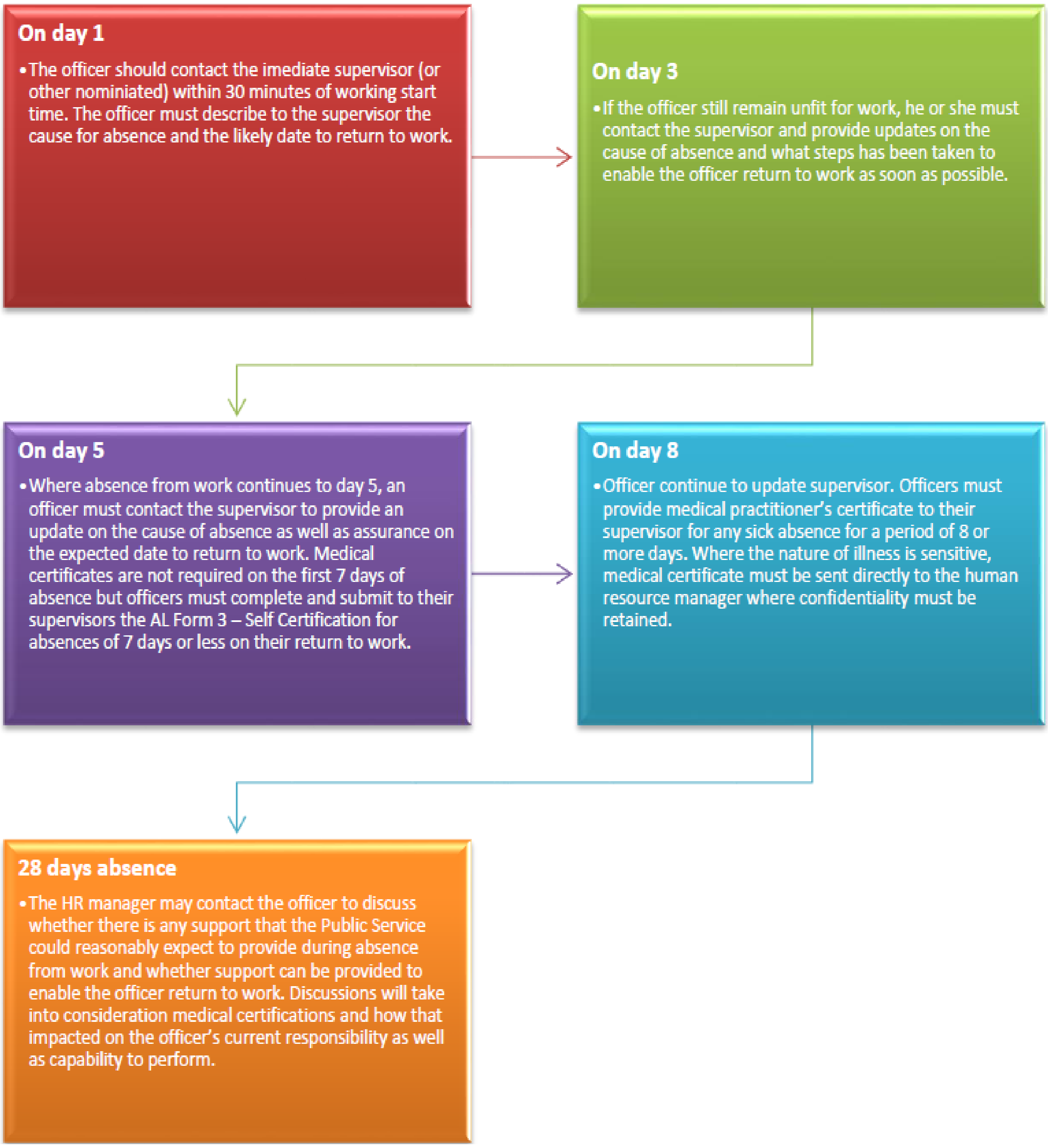
9.2 The Solomon Islands Ministry of Public service (MPS) was established under the Solomon Islands Public Service Act (Cap.92) as the law governing the public service in the Country, vesting the power to the Minister of Public Service to make rules for terms and conditions of the service, conduct, and government property and overseeing public service reform, promoting training, managing budgets, and providing secretariate support. The Ministry has recently passed a new Public Service Act 2025 which was been rolled out during the period of this audit.

9.3 The Ministry of Public Service under the Constitution established the Public Service commission, an independent body responsible of making appointments, disciplinary procedures and effective policies over the entire public service. One of the many policies developed include the **"The SIG attendance Management Policy"** which was approved by the Cabinet in 2015. This policy is in recognition of the ongoing high level of work place absenteeism and associated costs. After the Cabinet approved the policy, the Ministry proceeded to socialise the policy at the Ministry level and issued several public service circular memorandums informing the Ministries and government agencies the launch of the piloting of the Policy across the public service.

9.4 This is the policy of the Public Service to continually uphold a high level of work attendance and punctuality pursuant to the existing principal no.4 of the Solomon Islands Public service code of conduct and the General Order C202 (1) which requires that no officer may be absent from work without approved leave.

Absence Management Procedure

9.5 The Attendance Management Policy 2015 sets out Staff Absence Management Procedures which is shown in Figure 1.



9.6 The absence management procedure is clear and staff are expected to take responsibility in applying the policy in the case where he/she is absent from work on day 1 through today 28. All public officers are obligated to work for a minimum of 37.5 hours per week from Monday to Friday and are required to report for work on time and be ready to serve the public at the beginning of each and every working day.

9.7 The administration and approval of public holidays and leave days for every public officer is the responsibility of the Ministry of Public Service. Once the circular is approved the information is circulated to all Ministries and Government agencies. Table below shows the approved public holidays for 2023 & 2024 and number of days for specific leave.

2023 & 2024 Public Holidays & Leave Days			
2023		2024	
Dates	No. Days	Dates	No. Days
January 1 New Year's Day	1	January 1 New Year's Day	1
7 April Good Friday	1	7 April Good Friday	1
10 April Easter Monday	1	10 April Easter Monday	1
29 May Whit Monday	1	20 May Whit Monday	1
16 June Kings Birthday	1	14 June Kings Birthday	1
7 July SI Independence Day	1	7/8 July SI Independence Day	1
25 December Christmas	1	25 December Christmas	1
26 December Thanks Giving	1	26 December Thanks Giving	1
Annual leave per year	28	Annual leave per year	28
Holiday travelling days	2	Holiday travelling days	2
Sick Leave	28	Sick leave	28

9.8 Apart from these approved public holidays, officers who are absent from work are required to provide sick leave reports, get leave approval and notify the supervisor of their absence. Public servants are supposed to be paid only for hours they are at work (attendance) and for the approved leave granted by the accounting officer. Pattern absences, tardiness, unauthorised absence and unscheduled absence should be managed properly, recorded for reliable data and be readily available. Whilst recording attendance and absenteeism are an important part of the attendance management system, it is important that human resource managers are provided with this information to enable accountability and manage the impact of unapproved absences in the Ministry or agency as well as the overall cost to government.

9.9 MPS oversights proper recruitment, disciplinary and termination processes in the public services and ensures Government agencies are adequately staffed to allow delivery of efficient and effective public services.

10.0 Audit objectives

The objective of the audit was to assess the effectiveness of the Solomon Islands Public Service implementation of the Solomon Islands Public Service Attendance Management Policy and system.

10.1 The Attendance Management Policy (AMP) manages staff attendance, aims to reduce absenteeism and increase productivity in the service delivery for citizens. The AMP also looks at building capacity of the public service to do their required work, provide timely revenue collection, support staff morale, pay salary for hours worked and increase public trust in the government services.

10.2 The public concerns around effective service delivery and unexplained absences, the practice of still taking full salary for hours not worked and the consequential loss in staff morale who actively cover work of absent colleagues, means that the AMP is not delivering in its policy intention. This audit looks at the effectiveness of the implementation of the AMP which is intended to support the MPS in addressing these concerns and impacts.

11.0 Audit Scope

The audit scope focused on the Attendance Management Policy and procedures that were developed and recognised by the Ministry of Public Service with the aim to enhance the standard of public service delivery by minimising unnecessary absence in the workplace. The review will also include an assessment of compliance with mandatory policies and administrative regulations governing the Attendance Management policy and procedures.

11.1 The criteria used in the audit comes from the AMP and procedures which describe the policy requirement as the developer of the policy (those involved in the draft and planning of the AMP) and the implementers which are the Ministries and government agencies who manage staff attendance and absenteeism.

11.2 The scope of this engagement includes the review of the AMP implementation progress for the fiscal years ending in 2023 and 2024.

12.0 Audit methodology

In doing this audit, the auditors used number of information collection and analysis methods including;

- Interviews with key personnel at the core ministry, officers who were at the initial stage of the policy implementation and officers in implementing Ministries[1] ;
- Review and examination of relevant documentation; and
- Quantitative and qualitative analysis of data and sample testing.

[1] Ministry of Public, Ministry of Finance and Office of the Auditor General

12.1 The audit was conducted in accordance with the International Standard of Supreme Audit Institutions for Performance Auditing [ISSAI 3000].

13.0 Findings and Recommendations.

13.1 Finding 1: The Ministry of Public Service has failed to install appropriate attendance monitoring device(s) that is effective in registering attendance of all its officers.

13.1.1 Section 2.2 (3) of the Policy, requires that all public service owned or rented premises install appropriate attendance monitoring device(s) that is effective in registering attendance of all its officers. Below is an example of the installed attendence monitoring device system, which records staff entering and leaving the premises.

Source: OAG

13.1.2 During the audit, it was noted that the premises of only three out of a total of thirty-one (31) Ministries Departments and Agencies (MDA) in 2023-2024, have installed and instituted a staff monitoring device system.

13.1.3 According to interviews conduct, some MDAs have indicated that although they are fully aware of the Policy, however, due to budget constraints, they have been unable to implement this aspect of the Policy. Considering the challenge that absenteeism has posed in the past in the public sector in Solomon Islands, having 90% of MDAs yet to have implemented an attendance monitoring device, would mean that the problem of absenteeism has not be dealt with even after the introduction the important and efficient government policy.

13.1.4 OAG recommends that the Ministry:

Recommendation 1: Permanent Secretary of the Ministry of Public Service should ensure that all Accountable Officers in MDAs develop an implementation plan that is fully costed and funded, timeline with effective evaluation and monitoring activities. **Recommendation 2**: Public Service commission to consider stipulating in all accountable officers' contracts and similarly for other relevant roles such as Human Resource Managers, Financial Controllers and Head of Departments/Agencies, the requirement to implement the AMP policy and procedural requirements.

13.2 Finding 2: The Attendance Management Policy reinforcement has not been completely and correctly implemented in line with the Policy Directives.

13.2.1 Section 2.4 of the Policy out lines 28 policy directives for all public officers to note and adhere to, for the complete implementation of this Policy. These includes but not limited to high attendance culture, monitoring and recording absence, attendance monitoring device, hours of work, punctuality for work, pay for hours at work, etc.

13.2.2 Furthermore, according to part 3 of the AMP, the responsibility for and commitment to the public service Attendance Management Policy and procedure exists at all levels of an MDA, and therefore successful attendance management is dependent upon the commitment of all stakeholders.

13.2.3 During the audit it was noted, that not all these policy directives have been implemented by all the sampled MDAs visited. Some have instituted a number of policy directives, while others haven't. Amongst those who have implemented some of the directives, there are many gaps in ensuring full compliance with the AMP.

13.2.4 Additionally, in some MDAs, where some policy directives are being implemented, there is a lack commitment to the assigned responsibilities as per AMP. For instance, it was noted that a line supervisor in an MDA, who is responsible for recording and reporting to the divisional head, patterns of absence of individual officers working within their areas of responsibility, was failing in their duties. Furthermore, staff members were not completing the appropriate forms as per the AMP, even where there were incidents that required them to do.

13.2.5 According to comments made during interview by officers, there is a lack of technical capacity to implement the policy directives in full, and poor management and leadership within MDAs.

13.2.6 In the absence of complete implementation of all 28 policy directives, as well as officers not taking seriously their responsibilities assigned to them by the AMP, the desired objectives of the policy may not be achieved.

13.2.7 OAG Recommends that the Ministry

Recommendation 3: Through Ministry of Public Service institute more training and awareness activities for better understanding and implementation of AMP; • Implement effective monitoring and evaluation activities; and • enforce compliance.

13.3 Finding 3: There are no monitoring and evaluation reports since the launch of the AMP policy in 2015.

13.3.1 Section 3.1(A) of the AMP mandates the Ministry of Public Service to monitor and evaluate the AMP implementation. Although no times lines were provided by the policy, since its launch in 2015, it has been a decade in implementation, and one would expect that monitoring and evaluation to have been conducted, to assess the implementation, impact and challenges.

13.3.2 There was no evidence to show that the Ministry carried out monitoring and evaluation activities for the ten years that implementation has been on going.

13.3.3 The lack of strong management and leadership at the Ministry of Public Service, has been identified as possible cause of the lack of monitoring and evaluation.

13.3.4 Implementing a policy for over ten years without any monitoring and evaluation, could prevent the identification and correction of challenges as well as impairment of the policy achieving its original objectives.

13.3.5 OAG Recommends that the Ministry:

Recommendation 4: Ministry of Public Service, should conduct a nation-wide evaluation of the status of implementation of the AMP, to identify progress made to date on implementation, challenges, and develop a road map for rapid implementation; and **Recommendation 5:** Ministry of Public Service should review the AMP to take into consideration recent developments in technology and public sector governance over the past ten years including the recently passed Public Service Act 2025.

13.4 Finding 4: No clear communication strategy plan to roll out the Attendance Management Policy across the Ministries and public Agencies.

13.4.1 The communication strategy plan is aimed to ensure all the messaging is clear, consistent and directly aligned with the Policy goals and objective, ensuring engagement and driving the intention of the policy actions to the whole of government ministries and agencies across public service. It will also work as a guide for effectively targeting and delivering information to achieve the desired outcome of the policy. The division responsible for policy development is amongst others responsible for the development, evaluation, updating and distribution of policies

13.4.2 During the Audit, OAG noted that there wasn't a communication strategy or plan to roll out AMP across Ministries and government agencies. However, there were several Public circular Memorandum that were issued by the MPS addressed to all Permanent secretaries, Secretary to Prime minister, Private secretary, Auditor General, Chairman LCC, Chairman Public Service commission, chairman Judicial and legal services, Ombudsman regarding certain information relating to the policy. For instance, a circular advising the pilot testing of Attendance Management Policy (AMP) in 2015 and the Cabinet at its 7th Meeting held on the 12th January 2015 endorsed the pilot testing of the revised AMP in all Ministries and Agencies.

13.4.3 Some of the reasons advanced for this state of affairs, is the lack of strong leadership and capacity to operate. In the absence of a clear communication strategy implementation of the policy will face challenges with awareness, understanding and adherence to the policy.

13.4.4 OAG Recommends that the Ministry:

Recommendation 6: Ministry of Public service to issue a formal authoritative circular, clarifying that the policy plan from pilot is completed and the implementation of AMP will be mandatory from an agreed date based on their assessment from recommendation 4

13.5 Finding 5: Lack of sanctions non-compliance.

13.5.1 According to section 2.4 (11) of the AMP, in situations where the Accounting Officer has reasonable basis that an officer continuously absence from work without authorization up to a total of 10 or more working days and that all avenues for attendance improvement have been exhausted, the Accounting Officer may instigate appropriate penalty prescribed under Public Service discipline procedure".

13.5.2 During the audit, it was revealed that 80% of the samples tested for both Ministry of Finance and Treasury and Ministry of Public Service who had exceeded the maximum unauthorised days of absence, had not been investigated and sanctioned in accordance with the AMP.

13.5.3 The lack of good management and leadership at MDAs has been identified as possible cause of the lack of compliance. This lack of compliance could lead to impairment of the policy achieving its original objectives.

13.5.4 OAG Recommends that the Ministry:

Recommendation 7: Ministry of Public Service to require accountable officers and HRMs to implement sanctions to all non-compliant staff

13.6 Finding 6: 25% payroll costs wasted through unauthorised absence from work by public servants.

13.6.1 Section 2.4(6) of the AMP states that all public officers' salaries will be paid only for the hours they are at work and for the approved leave granted by the Accounting Officer. Furthermore, section 2.4(7) states that officers who are reportedly absence from work without leave approval from the Accounting Officer, will have their salaries deducted for the period they were on unauthorized leave.

13.6.2 The audit noted that only three (3) of the totals of thirty-one (31) MDAs have to date installed an automated attendance system. These are the Ministry of Public Service, the Ministry of Finance and Treasury, and the Office of the Auditor General.

13.6.3 The audit selected a sample of twenty (20) staff members from both the financial years 2023 and 2024 SIG-Time Management System database of the Ministry of Finance and Treasury; ten (10) of the Ministry of Public Service for detailed analysis.

13.6.4 It was observed from two of the three MDAs that have to date installed automated attendance systems.

13.6.5 Ministry of Finance and Treasury summary table showing unauthorized leave

Initial	Salary per Annum	Missing days	Total Authorised Leave	Unaccounted leave. (days) Unathorised leave, absenteesm unexcused	Total Missing Hours (No.of Missing Days x 7.5(Daily Hours)	Total missing days in dollars ($)	Hourly rate(Proposed Annual Salary/26 FN/75HFN)	Unaccounted leave.(hrs)	Total unaccounted leave days in dollars ($)	Percentage
MOFT SAMPLING 2024										
A	$33,959.00	90	103	-13	675	$11,755.04	17.41	-97.5	$ (1,697.95)	
B	$69,605.56	81	12	69	607.5	$21,684.81	35.70	517.5	$ 18,472.24	
C	$51,362.98	39	39	0	292.5	$7,704.45	26.34	0	$ -	
D	$21,008.37	59	29	30	442.5	$4,767.28	10.77	225	$ 2,424.04	
E	$20,811.32	237	29	208	1777.5	$18,970.32	10.67	1560	$ 16,649.06	
F	$21,993.20	28	32	-4	210	$2,368.50	11.28	-30	$ (338.36)	
G	$20,811.32	237	29	208	1777.5	$18,970.32	10.67	1560	$ 16,649.06	
H	$85,980.06	33	30	3	247.5	$10,912.85	44.09	22.5	$ 992.08	
I	$33,959.00	27	31	-4	202.5	$3,526.51	17.41	-30	$ (522.45)	
J	$85,980.06	33	30	3	247.5	$10,912.85	44.09	22.5	$ 992.08	
K	$35,551.46	124	49	75	930	$16,955.31	18.23	562.5	$ 10,255.23	
L	$42,944.56	104	56	48	780	$17,177.82	22.02	360	$ 7,928.23	
M	$63,763.77	43	41	2	322.5	$10,545.55	32.70	15	$ 490.49	
P	$49,505.29	108	44	64	810	$20,563.74	25.39	480	$ 12,185.92	
Q	$48,443.30	241	9	232	1807.5	$44,903.21	24.84	1740	$ 43,226.33	
R	$54,766.46	63	36	27	472.5	$13,270.33	28.09	202.5	$ 5,687.29	
S	$42,413.74	182	45	137	1365	$29,689.62	21.75	1027.5	$ 22,348.78	
T	$51,628.22	151	35	116	1132.5	$29,984.08	26.48	870	$ 23,034.13	
	$834,487.67								$ 178,776.19	21%
	MOFT SAMPLING 2023									
U	$61,906.58	57	40	17	427.5	$13,571.83	31.75	127.5	$ 4,047.74	
V	$40,663.36	28	37	-9	210	$4,379.13	20.85	-67.5	$ (1,407.58)	
W	$41,951.59	103	75	28	772.5	$16,619.28	21.51	210	$ 4,517.86	
X	$49,866.98	21	40	-19	157.5	$4,027.72	25.57	-142.5	$ (3,644.13)	
Y	$40,148.34	44	59	-15	330	$6,794.33	20.59	-112.5	$ (2,316.25)	
Z	$41,693.75	51	44	7	382.5	$8,178.39	21.38	52.5	$ 1,122.52	
A1	$48,063.39	152	92	60	1140	$28,098.60	24.65	450	$ 11,091.55	
B2	$78,614.63	28	41	-13	210	$8,466.19	40.32	-97.5	$ (3,930.73)	
C3	$41,178.39	26	59	-33	195	$4,117.84	21.12	-247.5	$ (5,226.49)	
D4	$40,920.87	110	40	70	825	$17,312.68	20.99	525	$ 11,017.16	
E5	$48,063.39	198	38	160	1485	$36,602.12	24.65	1200	$ 29,577.47	
F6	$48,063.39	124	38	86	930	$22,922.54	24.65	645	$ 15,897.89	
G7	$74,665.66	242	8	234	1815	$69,496.50	38.29	1755	$ 67,199.09	
H8	$42,209.10	74	31	43	555	$12,013.36	21.65	322.5	$ 6,980.74	
I9	$117,795.03	26	48	-22	195	$11,779.50	60.41	-165	$ (9,967.27)	
J10	$55,628.93	23	38	-15	172.5	$4,921.02	28.53	-112.5	$ (3,209.36)	
K11	$46,774.83	137	33	104	1027.5	$24,646.74	23.99	780	$ 18,709.93	
L12	$49,351.62	86	90	-4	645	$16,324.00	25.31	-30	$ (759.26)	
	$967,559.83								$ 139,700.90	14%
								Average		18%

13.6.6 Ministry of Public Service summary table showing unauthorized leave

Employee Initial	Levels	Salary per Annum	Missing days	Total Authorised Leave	Unaccounted leave. (days) Unathorised leave, absenteesm unexcused	Total Missing Hours (No.of Missing Days x 7.5(Daily Hours)	Total missing days in dollars ($)	No. of Fortnights	No. of hours worked per week	Hourly rate(Proposed Annual Salary/26 FN/75HFN)	Unaccounted leave.(hrs)	Total unaccounted leave days in dollars ($)	Total unaccounted leave days in dollars ($)	%
2023														
M13	**SS2.1**	$121,328.88	97	30	67	727.5	$45,265.01	26	75	62.22	502.5	$ 31,265.52	$ 31,265.52	
N14	**L7.3**	$50,036.11	46	23	23	345	$8,852.54	26	75	25.66	172.5	$ 4,426.27	$ 4,426.27	
O15	**L2.12**	$21,206.03	224	24	200	1680	$18,269.81	26	75	10.87	1500	$ 16,312.33	$ 16,312.33	
P16	**L5.1**	$33,959.00	128	23	105	960	$16,718.28	26	75	17.41	787.5	$ 13,714.21	$ 13,714.21	
Q17	**L13.1**	$90,943.49	152	30	122	1140	$53,166.96	26	75	46.64	915	$ 42,673.48	$ 42,673.48	
R18	**L8.12**	$58,868.81	194	30	164	1455	$43,925.19	26	75	30.19	1230	$ 37,132.63	$ 37,132.63	
T20	**L12.7**	$86,918.25	37	30	7	277.5	$12,369.14	26	75	44.57	52.5	$ 2,340.11	$ 2,340.11	
U21	**L6.6**	$41,436.57	10	23	-13	75	$1,593.71	26	75	21.25	-97.5	$ (2,071.83)	$ (2,071.83)	
V22	**L8.3**	$56,671.53	47	14	33	352.5	$10,244.47	26	75	29.06	247.5	$ 7,192.92	$ 7,192.92	
Total per Annum		**$561,368.67**					**$210,405.11**						$ 152,985.64	27%
2024														
W23	**L6.1**	$40,148.34	139	23	116	1042.5	$21,463.92	26	75	20.59	870	$ 17,912.34	$ 17,912.34	
X24	**L2.9**	$20,301.05	123	22	101	922.5	$9,603.96	26	75	10.41	757.5	$ 7,886.18	$ 7,886.18	
Y25	**L4.7**	$28,654.06	151	27	124	1132.5	$16,641.40	26	75	14.69	930	$ 13,665.78	$ 13,665.78	
Z26	**L4.4**	$27,880.82	35	23	12	262.5	$3,753.19	26	75	14.30	90	$ 1,286.81	$ 1,286.81	
A27	**SS2.4**	$125,083.59	158	30	128	1185	$76,012.34	26	75	64.15	960	$ 61,579.61	$ 61,579.61	
B28	**L8.5**	$55,628.93	126	0	126	945	$26,958.64	26	75	28.53	945	$ 26,958.64	$ 26,958.64	
C29	**L12.7**	$85,298.18	21	0	21	157.5	$6,889.47	26	75	43.74	157.5	$ 6,889.47	$ 6,889.47	
D30	**L6.1**	$41,352.79	196	41	155	1470	$31,173.64	26	75	21.21	1162.5	$ 24,652.62	$ 24,652.62	
F 32	**L4.6**	$28,396.21	71	0	71	532.5	$7,754.35	26	75	14.56	532.5	$ 7,754.35	$ 7,754.35	
Total per Annum		**$452,743.97**					**$ 200,250.89**						$ 168,585.80	37%
											Total Average			**32%**

13.6.7 Analysis of the above two tables indicate the following averages:

a. 2023 – 24% (i.e., average of MOF 21% and MPS 27%); and
b. 2024 – 25.5% (i.e., average of MOF 14% and MPS 37%)

13.6.8 Overall, therefore, the average for both institutions for the years 2023 and 2024 as per this sample analysis is 25%. This could be interpreted to mean that on average, 24% and 25.5% of payroll costs of staff for the years 2023 and 2024 respectively, were for times taken away from productive service through unauthorized absence. If this level of waste noted from the two main implementers of this policy, one can only imagine what is prevailing in the other twenty-eight (28) MDAs that have failed to install automated attendance systems. It should be noted that the third implementer, the

Office of the Auditor General has been left out of this statistical analysis for ethical reasons (we cannot audit ourselves). The data on OAG however has been made available to MPS.

13.6.9 If this situation is to be extrapolated against the total payroll costs of the public sector, with a 25% (i.e., average of 2023 24% and 2024 25.5%), average waste estimated for the financial year 2025, the outcome could look like this:

13.6.9.1 This tables show the projected amount of the average waste of government resources.

Year	Payroll Costs	Percentage (%) Waste	Waste Amount
2023	$1,249,327,212.00	24%	$299,838,530.88
2024	$1,340,565,978.00	26%	$341,844,324.39
2025	$1,419,952,321.00	25%	$354,988,080.25
Total	**$4,009,845,511.00**		**$996,670,935.52**

13.9.2 This extrapolation indicates that almost One Billion of scare public resources may have been wasted in paying public officers for unauthorized absence. The audit notes that the level of waste is largely due to the lack of effective implementation of the policy at all levels within MDAs.

13.9.3 OAG Recommends that the Ministry:

Recommendation 8: Given the potential cost to Government and importance to effective public service delivery, the Ministry of Public Service should prioritise implementation of the AMP in totality by securing the necessary resources and required supervision.

14.0 Appendices

14.1. **Table 1. Implementation status of Attendance Management Policy by Ministries and SIG Agencies**

	MINISTRIES/INSTITUTIONS	IMPLEMENTATION STATUS (INSTALLED, NOT INSTALLED OR OTHER SYSTEM/REQUEST/FAILED)
1	Auditor General Office	Installed
2	Ministry of Public Services	Installed
3	High Court of Solomon Islands	Manually
4	Ministry of Finance &Treasury	Installed
5	ICTSU	Installed
6	Ministry of Educations and Human Resources Development	Others/Not installed
7	Ministry of Health and Medical Services	Others/Not installed
8	Ministry of Infrastructure Development	Installed but failed
9	Inland revenue/Customs	Others/Not installed
10	Ministry of Forestry and Research	
11	Ministry of Police, National security and Correctional Services	Others/Not installed
12	Ministry of Provincial Government and Institutional Strengthening	Others/Not installed
13	Ministry of Land and Housing and Survey	Others/Not installed
14	Ministry of Culture and Tourism	Others/Not installed
15	Ministry of commerce, Industrial, Labor and Immigration	Installed but failed.
16	Ministry of Fisheries and Marine Resources	Others/Not installed
17	Ministry of Home Affairs	Others/Not installed
18	Ministry of Justice and Legal Affairs	Others/Not installed
19	Ministry of Traditional Governance, Peace and Ecclesiastical Affairs	Others/Not installed
20	Ministry of Mines and Energy	Others/Not installed
21	Ministry of Women, Youth and Children and children Affairs	Others/Not installed

22	Ministry of Rural Development	Others/Not installed
23	Ministry of Environment, climate Change, Disaster Management and Meteorology	Others/Not installed
24	Ministry of Foreign Affairs and External Trade	Others/Not installed
25	Ministry of Agriculture and Livestock Development	Others/Not installed
26	Ministry of Communications and Aviation	Others/Not installed
27	Solomon Islands Electoral Office	Others/Not installed
28	Prime Minister’s Office	Others/Not installed
29	Leadership Code Commission	Others/Not installed
30	National Parliament	Others/Not installed
31	Public Solicitor Office	Others/Not installed

14.2 Sample Payroll Summary

Initial	Missing days	Total Authorised Leave	Unaccounted leave. (days) Unathorised leave, absenteesm unexcused	Total Missing Hours (No.of Missing Days x 7.5(Daily Hours)	Total missing days in dollars ($)	Salary per Annum	Hourly rate(Proposed Annual Salary/26 FN/75HFN)	Total Authorised Hours (HRS)	Total Authorised hrs in Dollar	Unaccounted leave.(hrs)	Total unaccounted leave days in dollars ($)		
A	90	103	-13	675	$11,755.04	$33,959.00	17.41	772.5	$ 13,452.99	-97.5	$ (1,697.95)	$31,346.77	-5%
B	81	12	69	607.5	$21,684.81	$69,605.56	35.70	90	$ 3,212.56	517.5	$ 18,472.24	$64,251.29	29%
C	39	39	0	292.5	$7,704.45	$51,362.98	26.34	292.5	$ 7,704.45	0	$ -	$47,411.98	0%
D	59	29	30	442.5	$4,767.28	$21,008.37	10.77	217.5	$ 2,343.24	225	$ 2,424.04	$19,392.34	13%
E	237	29	208	1777.5	$18,970.32	$20,811.32	10.67	217.5	$ 2,321.26	1560	$ 16,649.06	$19,210.45	87%
F	28	32	-4	210	$2,368.50	$21,993.20	11.28	240	$ 2,706.86	-30	$ (338.36)	$20,301.42	-2%
G	237	29	208	1777.5	$18,970.32	$20,811.32	10.67	217.5	$ 2,321.26	1560	$ 16,649.06	$19,210.45	87%
H	33	30	3	247.5	$10,912.85	$85,980.06	44.09	225	$ 9,920.78	22.5	$ 992.08	$79,366.21	1%
I	27	31	-4	202.5	$3,526.51	$33,959.00	17.41	232.5	$ 4,048.96	-30	$ (522.45)	$31,346.77	-2%
J	33	30	3	247.5	$10,912.85	$85,980.06	44.09	225	$ 9,920.78	22.5	$ 992.08	$79,366.21	1%
K	124	49	75	930	$16,955.31	$35,551.46	18.23	367.5	$ 6,700.08	562.5	$ 10,255.23	$32,816.73	31%
L	104	56	48	780	$17,177.82	$42,944.56	22.02	420	$ 9,249.60	360	$ 7,928.23	$39,641.13	20%
M	43	41	2	322.5	$10,545.55	$63,763.77	32.70	307.5	$ 10,055.06	15	$ 490.49	$58,858.86	1%
N	6	14	-8	45	$0.00	$0.00	0.00	105	$ -	-60	$ -	$0.00	0%
O	261	9	252	1957.5	$0.00	$0.00	0.00	67.5	$ -	1890	$ -	$0.00	0%
P	108	44	64	810	$20,563.74	$49,505.29	25.39	330	$ 8,377.82	480	$ 12,185.92	$45,697.19	27%
Q	241	9	232	1807.5	$44,903.21	$48,443.30	24.84	67.5	$ 1,676.88	1740	$ 43,226.33	$44,716.89	97%
R	63	36	27	472.5	$13,270.33	$54,766.46	28.09	270	$ 7,583.05	202.5	$ 5,687.29	$50,553.66	11%
S	182	45	137	1365	$29,689.62	$42,413.74	21.75	337.5	$ 7,340.84	1027.5	$ 22,348.78	$39,151.14	57%
T	151	35	116	1132.5	$29,984.08	$51,628.22	26.48	262.5	$ 6,949.95	870	$ 23,034.13	$47,656.82	48%
U	57	40	17	427.5	$13,571.83	$61,906.58	31.75	300	$ 9,524.09	127.5	$ 4,047.74	$57,144.54	7%
V	28	37	-14	210	$4,379.13	$40,663.36	20.85	277.5	$ 5,786.71	-105	$ (2,189.57)	$37,535.41	-6%
W	103	75	62	772.5	$16,619.28	$41,951.59	21.51	562.5	$ 12,101.42	465	$ 10,003.84	$38,724.54	26%
X	21	40	46	157.5	$4,027.72	$49,866.98	25.57	300	$ 7,671.84	345	$ 8,822.62	$46,031.06	19%
Y	44	59	38	330	$6,794.33	$40,148.34	20.59	442.5	$ 9,110.58	285	$ 5,867.83	$37,060.01	16%
Z	51	44	2	382.5	$8,178.39	$41,693.75	21.38	330	$ 7,055.87	15	$ 320.72	$38,486.54	1%
A1	152	92	132	1140	$28,098.60	$48,063.39	24.65	690	$ 17,007.05	990	$ 24,401.41	$44,366.21	55%
B2	28	41	87	210	$8,466.19	$78,614.63	40.32	307.5	$ 12,396.92	652.5	$ 26,305.66	$72,567.35	36%
C3	26	59	93	195	$4,117.84	$41,178.39	21.12	442.5	$ 9,344.33	697.5	$ 14,729.19	$38,010.82	39%
D4	110	40	154	825	$17,312.68	$40,920.87	20.99	300	$ 6,295.52	1155	$ 24,237.75	$37,773.11	64%
E5	198	38	160	1485	$36,602.12	$48,063.39	24.65	285	$ 7,024.65	1200	$ 29,577.47	$44,366.21	67%
F6	124	38	86	930	$22,922.54	$48,063.39	24.65	285	$ 7,024.65	645	$ 15,897.89	$44,366.21	36%
G7	242	8	234	1815	$69,496.50	$74,665.66	38.29	60	$ 2,297.40	1755	$ 67,199.09	$68,922.15	98%
H8	74	31	43	555	$12,013.36	$42,209.10	21.65	232.5	$ 5,032.62	322.5	$ 6,980.74	$38,962.25	18%
I9	26	48	-22	195	$11,779.50	$117,795.03	60.41	360	$ 21,746.77	-165	$ (9,967.27)	$108,733.87	-9%
J10	23	38	-15	172.5	$4,921.02	$55,628.93	28.53	285	$ 8,130.38	-112.5	$ (3,209.36)	$51,349.78	-6%
K11	137	33	104	1027.5	$24,646.74	$46,774.83	23.99	247.5	$ 5,936.81	780	$ 18,709.93	$43,176.77	43%
L12	86	90	-4	645	$16,324.00	$49,351.62	25.31	675	$ 17,083.25	-30	$ (759.26)	$45,555.34	-2%
M13	97	39	58	727.5	$45,265.01	$121,328.88	62.22	292.5	$ 18,199.33	435	$ 27,065.67	$111,995.89	24%
N14	46	35	11	345	$8,852.54	$50,036.11	25.66	262.5	$ 6,735.63	82.5	$ 2,116.91	$46,187.18	5%
O15	224	33	191	1680	$18,269.81	$21,206.03	10.87	247.5	$ 2,691.53	1432.5	$ 15,578.28	$19,574.80	80%
P16	128	32	96	960	$16,718.28	$33,959.00	17.41	240	$ 4,179.57	720	$ 12,538.71	$31,346.77	40%
Q17	152	39	113	1140	$53,166.96	$90,943.49	46.64	292.5	$ 13,641.52	847.5	$ 39,525.44	$83,947.84	47%
R18	194	126	68	1455	$43,925.19	$58,868.81	30.19	945	$ 28,528.73	510	$ 15,396.46	$54,340.44	28%
S19	146	14	132	1095	$0.00	$0.00	0.00	105	$ -	990	$ -	$0.00	0%
T20	37	39	-2	277.5	$12,369.14	$86,918.25	44.57	292.5	$ 13,037.74	-15	$ (668.60)	$80,232.23	-1%
U21	10	32	-22	75	$1,593.71	$41,436.57	21.25	240	$ 5,099.89	-165	$ (3,506.17)	$38,249.14	-9%
V22	47	23	24	352.5	$10,244.47	$56,671.53	29.06	172.5	$ 5,013.25	180	$ 5,231.22	$52,312.18	10%
W23	139	50	89	1042.5	$21,463.92	$40,148.34	20.59	375	$ 7,720.83	667.5	$ 13,743.09	$37,060.01	37%
X24	123	36	87	922.5	$9,603.96	$20,301.05	10.41	270	$ 2,810.91	652.5	$ 6,793.04	$18,739.43	36%
Y25	151	35	116	1132.5	$16,641.40	$28,654.06	14.69	262.5	$ 3,857.28	870	$ 12,784.12	$26,449.90	48%
Z26	35	31	4	262.5	$3,753.19	$27,880.82	14.30	232.5	$ 3,324.25	30	$ 428.94	$25,736.14	2%
A27	158	38	120	1185	$76,012.34	$125,083.59	64.15	285	$ 18,281.45	900	$ 57,730.89	$115,461.78	50%
B28	126	8	118	945	$26,958.64	$55,628.93	28.53	60	$ 1,711.66	885	$ 25,246.98	$51,349.78	49%
C29	21	10	11	157.5	$6,889.47	$85,298.18	43.74	75	$ 3,280.70	82.5	$ 3,608.77	$78,736.78	5%
D30	196	51	145	1470	$31,173.64	$41,352.79	21.21	382.5	$ 8,111.51	1087.5	$ 23,062.13	$38,171.81	60%
E31	68	8	60	510	$0.00	$0.00	0.00	60	$ -	450	$ -	$0.00	0%
F32	71	8	63	532.5	$7,754.35	$28,396.21	14.56	60	$ 873.73	472.5	$ 6,880.62	$26,211.89	26%
											$ 683,309.11		

14.3 Annexure 3. Audit recommendation response sheet.

Rec. No	Recommendation	Accepted Y/N?	Name & Position of Officer responsible for implementation	Implementation Date	Ministry Comments
1.	Permanent Secretary of the Ministry of Public Service should ensure that all Accountable Officers in MDAs develop an implementation plan that is fully costed and funded, with times and effective evaluation and monitoring activities.	Yes	Permanent Secretaries of all ministries to make budget provision for installation of digital clock in/ clock out system	2027-2028	AMP operates as a system and as such, all parts of the system must be built to work in harmony. It would be easier and practical AMP implementation be done in 4 main phases with each phase necessary as prerequisite for the next phase as follows: **Phase 1: Assessment and preparation** Recommendation 4 (nationwide assessment) Recommendation 6 (policy review)

Rec. No	Recommendation	Accepted Y/N?	Name & Position of Officer responsible for implementation	Implementation Date	Ministry Comments
					Phase 2: Framework strengthening Recommendation 5 (formal circular) Recommendation 3 (training and awareness) **Phase 3: Institutionalization** Recommendation 1 (implementation plans) Recommendation 2 (performance obligations) Recommendation 8 (Resources and supervision—install monitoring systems)

Rec. No	Recommendation	Accepted Y/N?	Name & Position of Officer responsible for implementation	Implementation Date	Ministry Comments
					Phase 4: Compliance and sustainability Recommendation 7 (sanctions and accountability)
2.	Public Service Commission to consider stipulating in all accountable officers' contracts and similarly for other relevant roles such as Human Resource Managers, Financial Controllers and Head of Departments/Agencies, the requirement to implement the AMP policy and procedural requirements.	Yes	PS MPS through the Iumi Waka Gud contracting taskforce.	2027-2028	Senior Executive Contracting under the Iumi Waka Gud Program is on-going and all new contract signed must have a clause that meet this recommendation
3.	Through Ministry of Public Service: ✓ Institute more training and awareness activities for better understanding and implementation of AMP;	Yes	1. DS corporates and HRMs in all ministries to undergo two AMP trainings and awareness per year	2027-2028	Recommendation 3 will be during phase 2 of implementation.

	✓ implement effective monitoring and evaluation activities; and ✓ enforce compliance.		during Governance Forums. IPAM to provide AMP training module for ministries.		
4.	Ministry of Public Service should conduct a nation-wide evaluation of the status of implementation of the AMP, to identify progress made to date on implementation, challenges, and develop a road map for rapid implementation.	Yes	MPS MEL unit to conduct AMP policy evaluation	2026	Recommendations 4 and 6 would be the first phase of the first recommendation to be implemented
5.	The Ministry of Public service to issue a formal authoritative circular, clarifying that the policy plan from pilot is completed and implementation of AMP will be mandatory from an agreed date based on their assessment from recommendation 4.	Yes	PS MPS will issue circulars and guidance on policies including AMP,	2027	Recommendations 5 and 3 to be phase 2 of the implementations
6	Ministry of Public Service should review the AMP to take consideration of recent developments in technology and public sector governance over the past ten years including the recently passed Public Service Act 2025.	Yes	MPS MEL Team and the Public Service Bill Taskforce to work with AG Chambers to finalize the Public Service Regulations and Orders.	2026-2027	
7	Ministry of Public Service to require accountable officers and HRMs to	Yes	All Ministries DS Corporates and HRMS	2027 onwards	Recommendations 7 will become phase 4 of

	implement sanctions to all non-compliant staff.				the AMP implementation
8	Given the potential cost to Government and importance to effective public service delivery, the Ministry of Public Service should prioritise implementation of the AMP in totality by securing the necessary resources and required supervision.	Yes	MPS and all ministries to do cost analysis necessary for installation of clock in/out digital system.	2026	Recommendation 8 will be enforced during Phase 3 of AMP implementation

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