

*Date* Dec 15, 2021

*Ref.no*

## Work Plan Work stream on Audit of Donor Funds

The CBC Works stream on the Audit of Donor Funds (AoDF) was established in September 2021. It will work in accordance with the Terms of Reference that were approved by the CBC Steering Committee, and that states that a work plan will be developed in order to operationalize the purpose of the work stream. The Work plan presents the planned activities for the period Nov 2021-Dec 2022, and indicates when, by whom and the expected output of each activity.

### Intervention logic

#### Input

- In-kind contributions by SNAO (chair) and other SAls, donors etc.

#### Activity

- Mapping ongoing processes and material on audit of donor funds
- Identifying/engaging with stakeholders and SAls interested in contributing
- Sharing of experience and good practice
- Advocacy targeting donors and SAls
- Producing information material

#### Output

- Leaflet with checklist for SAls and donors – what to consider before engaging, benefits and risks.
- Background briefing paper for donors
- SAls and donors are aware of different aspects of engaging in audit of donor funds – including potential risks

#### Outcome

SAls and donors apply good practices and make informed choices when engaging in the audit of donor funds, while safeguarding SAls' independence and respecting their national mandate.

#### Impact

- Independent, effective, and competent SAls
- Efficient use of public resources
- Donor funds being audited and used in a transparent and efficient manner

## Activity plan 2022

When	Activity	Output/progress indicator	Strategic objective (INTOSAI Strategic Plan 2017-2022)	Responsible	Funding Source
<b>Nov 2021</b>	Finalizing article Developing work plan	Article posted	<b>Crosscutting Priority 1</b> Advocating for and supporting the independence of SAls.	SNAO (MK)	In-kind contributions
<b>Dec 2021</b>	Initial contacts with various stakeholders  Sharing work plan  Mapping ongoing processes	Awareness among stakeholders  Work plan shared with CBC secretariat and shared on website  Ongoing processes mapped		SNAO (MK)	In-kind contributions
<b>Jan</b>	Initial contacts with various stakeholders (contd.)  Preparation of questionnaire based on roundtable discussions from 2020. - Risk/challenge - Experiences - Solutions  Identifying recipients	Awareness among stakeholders  Questionnaire designed and formulated; risks identified.  List of recipients	<b>Strategic Objectives for Goal 2</b> 2.1 Identify capacity development challenges and opportunities in order to facilitate access to solutions including accessing	SNAO with input from contributors	In-kind contributions

<b>Feb</b>	Questionnaire to CBC members and donors	Questionnaire distributed	the INTOSAI–Donor Cooperation.  2.4 Share capacity development insights and ensure responsiveness to SAI needs through, for example, communities of practice.  2.5 Engage strategically with the wider international development community in the interest of SAI capacity development.	SNAO	In-kind contributions
<b>Mar</b>	Compiling data from questionnaire	Data compiled		CBC members and stakeholders (responding)	In-kind contributions
<b>Apr</b>					
<b>May</b>	<i>TBC Webinar with cases?</i>	<i>Webinar held</i>			In-kind contributions <i>SNAO</i>
<b>Jun</b>					
<b>Jul</b>					
<b>Aug</b>	Developing material	Material developed			In-kind contributions SNAO
<b>Sep</b>	Developing material	Material developed			In-kind contributions SNAO
<b>Oct</b>					
<b>Nov</b>	Launching material and conducting outreach/advocacy activities such as targeted communication, side events etc.	Material launched, and outreach activities conducted			In-kind contributions SNAO?
<b>Dec</b>					