CBC work plan 2023

Auditing in Complex and Challenging Contexts (SAI Sweden)

Annual progress report *(August 2021)*

Key to progress indicator colours	
🟩	Initiatives / projects on schedule
🟧	Initiatives / projects behind schedule
🟪	Delayed owing to reasons beyond WS control
🟥	Serious difficulties being experienced
🟦	Not yet scheduled to start
⬛	Initiatives / projects completed

Strategic objective (as per SP 2017-22)	Strategies & initiatives (as per SP 2017-22)	Performance / progress indicator	Progress, key action items, risks
2.4. Share capacity development insights and ensure responsiveness to SAI needs through, for example, communities of practice. (and 2.1. Identify capacity development challenges and opportunities in order to facilitate access to solutions including accessing the INTOSAI-Donor Cooperation)	Focus attention on SAIs in complex and challenging contexts with particular emphasis on the impact of the 2030 Agenda for Sustainable Development on their capacity development needs. [KEY STRATEGIES TO ACHIEVE GOAL 2 AND STRATEGIC OBJECTIVES - #7]	Availability of good practice information, informal networks and platforms for sharing between SAIs auditing in complex and challenging contexts. Available to INTOSAI, donors and other partners and stakeholders of expertise, knowledge and material on working with SAIs in complex and challenging contexts	Progress to date: • Series of webinars (4/year) – 1 webinar held. SAI present and share practical examples followed by discussion. Key next steps / action items: • Identify common current issues/needs faced by SAIs and find relevant solutions/insights/experiences to share in different formats. • Explore new ways of sharing lessons learnt more effectively. • Continue to plan and organize ACCC webinars. • Gather information on how current material is being used and explore was of increasing its usefulness. • Consider possible new members of the workstream to get more activity and impact of the work. Key risk(s): • Limited resources in terms of time to move the work of the workstream forward. • SAIs in complex and challenging contexts unable/unwilling to contribute to the work. Mitigating action: (a) SAIs with relevant experience in the working group. (b) Start by demonstrating the relevance/usefulness of the work little by little. • SAIs in complex and challenging contexts unable to make use of what is developed. Mitigating action: (a) Technical and resource limitations taken into consideration and continuously tested and adjusted to circumstances. (b) Encourage users to propose solutions