### CBC work plan 2023

**Auditing in Complex and Challenging Contexts (SAI Sweden)**

**Annual progress report (August 2021)**

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| (as per SP 2017-22) | 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. | Availability of good practice information, informal networks and platforms for sharing between SAIs auditing 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 ways 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. |
| (and 2.1. Identify capacity development challenges and opportunities in order to facilitate access to solutions including accessing the INTOSAI-Donor Cooperation) | [KEY STRATEGIES TO ACHIEVE GOAL 2 AND STRATEGIC OBJECTIVES - #7] | Available to INTOSAI, donors and other partners and stakeholders of expertise, knowledge and material on working with SAIs in complex and challenging contexts. | |
| | | | **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 |