CBC work plan

Workstream on Audit of Donor Funds (NAO Sweden)

Annual progress report *(June 2023)*

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

Strategic objective	Strategies & initiatives	Performance / progress indicator	Progress, key action items, risks
Strengthen structured INTOSAI professional development as an anchor for professional capacity development and potential INTOSAI auditor professionalisation	Engaging with donors and SAIs to identify good practice	🟪	**Overall objective: that SAIs and donors make informed choices when engaging in the audit of donor funds, while safeguarding SAIs' independence and respecting their national mandate.** **Progress to date:** • <u>There has been delays due to lack of staffing. A new project manager was only appointed in October 2022.</u> • **Initial interviewing and document studies, but no output.** **Key next steps / action items:** • **Continued interviewing and document studies. Documentation of results.** • **Consider/decide on questionnaire to Audit community.** **Key risks:** • **Loss of momentum/interest, due to delays and re-start.** • **Limited interest in the issue by SAIs and donors, leading to limited impact of initiative.**

Strategic objective	Strategies & initiatives	Performance / progress indicator	Progress, key action items, risks
Strengthen structured INTOSAI professional development as an anchor for professional capacity development and potential INTOSAI auditor professionalisation	Sharing information, knowledge and experience about the benefits and challenges of SAIs audits of donor funds, 2023. 2024, 2025		**Progress to date:** Participation on one knowledge sharing event (World Bank on Risk Based Audit, Jordan) **Key next steps / action items:** Identification of relevant forums and arenas **Key risks:** Access?
	Encouraging application of good and sustainable practice in the SAI and donor communities.		Progress to date: None Key next step: • Finding suitable form for dissemination of results after the workstream is dissolved • Identification of forums and arenas for advocacy Key risks: