

ACCC dashboard report 2024

Auditing in Complex and Challenging Contexts (SAI Sweden)

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 Plan 2023-28	Strategies & initiatives (G2 OP 2023-25)	Performance / progress indicator	Progress, key action items, risks
<p>Objective 2.3: Share capacity development insights and practices, and facilitate dialogue on SAI and regional capacity development challenges and opportunities</p>	<p>3.2 Share information, knowledge and insights relating to SAI and regional capacity development, through the publication of guidance, best practices, good examples</p> <p>(a) Develop and make accessible global public goods (guidance, papers, information materials, training materials etc.) relating to SAI and regional capacity development.</p> <p>3.3 Raising awareness about SAI and regional capacity development needs, opportunities and challenges</p> <p>a) Using social media and other platforms, share information about SAI capacity development needs, opportunities, and challenges as widely as possible. (b) Write articles or blogs based on or sharing good examples, best practices, lessons learned and new developments, in the area of SAI and regional capacity development.</p>	<p>GSR indicator: % of SAIs in complex and challenging contexts/ low income countries reporting that they have access to sufficient support from a peer SAI and/or an INTOSAI body to help implement their capacity development goals</p> <p>Increased availability of good practice information, informal networks and platforms for sharing between SAIs auditing in complex and challenging contexts.</p> <p>Shared knowledge and material to INTOSAI, donors and other stakeholders on working with SAIs in complex and challenging contexts</p>	<p><u>Progress to date:</u></p> <ul style="list-style-type: none"> • Call for nominations for new members to the workstream resulted in positive response from SAIs of Bahamas, Iraq, Jamaica, Malaysia, Somalia, St Lucia, Ukraine, Yemen, and the IDI. Two constructive meetings of the new group have been held in 2024. • Two webinars held (with SAI Ukraine and with SAI Somalia) and two more at a planning stage. <p><u>Key next steps / action items:</u></p> <ul style="list-style-type: none"> • Investigate how current material is used and find ways of increasing its usefulness. • Explore the ACCC concept – what do we “mean”, what describes circumstances for SAIs operating in such contexts. • Engage with INTOSAI regions and other INTOSAI bodies. • Continue to plan and organize ACCC webinars. <p><u>Key risk(s):</u></p> <ul style="list-style-type: none"> • SAIs in complex and challenging contexts struggle to participate/contribute due to limited resources. <p><u>Mitigating action:</u> (a) Keep group engaged by regular meetings and identify areas and tasks taking the work forward. (b) Demonstrate the relevance/usefulness of the work. • SAIs in complex and challenging contexts unable to make use of material developed. <p><u>Mitigating action:</u> (a) Technical and resource limitations taken into consideration and continuously tested and adjusted to circumstances. (b) make use of existing material but in new ways, e.g. podcasts (c) Encourage users to propose solutions and/or need for new material.</p> </p>