

CBC work plan  
 Workstream on Audit of Donor Funds (NAO Sweden)  
 Annual progress report (June 2024)

<i>Key to progress indicator colours.</i>	
	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
2.3 Share capacity development insights and practices and facilitate dialogue on capacity development challenges and opportunities.	Engaging with donors and SAIs to identify good practice.		<p>Overall objective: SAIs and donors make informed choices when engaging in the audit of donor funds, while safeguarding SAIs’ independence and respecting their national mandate.</p> <p>Progress to date:</p> <ul style="list-style-type: none"> <li>The first two and a half years of the workstream have progressed slowly due to insufficient staffing. A new project manager was appointed in January 2024.</li> </ul> <p>Key next steps / action items:</p> <ul style="list-style-type: none"> <li>Continued interviewing and document studies.</li> <li>Roll out questionnaire to SAIs in ODA countries.</li> <li>Based on interviews and survey, identify needs for facilitating SAI-donor relations and initiate discussions with donors.</li> </ul> <p>Key risks:</p> <ul style="list-style-type: none"> <li>Loss of momentum due to delays and re-start.</li> <li>Limited interest in the issue from SAIs and donors, leading to limited impact of initiative.</li> </ul>

Strategic objective	Strategies & initiatives	Performance / progress indicator	Progress, key action items, risks
2.3 Share capacity development insights and practices and facilitate dialogue on capacity development challenges and opportunities.	Sharing information, knowledge and experience about the benefits and challenges of SAIs audits of donor funds, 2023. 2024, 2025		<p>Progress to date:</p> <ul style="list-style-type: none"> <li>• Participation in knowledge sharing event (World Bank on Risk Based Audit, Jordan),</li> </ul> <p>Key next steps / action items:</p> <ul style="list-style-type: none"> <li>• Identifying relevant forums and arenas to participate</li> </ul> <p>Key risks:</p> <ul style="list-style-type: none"> <li>• Access to relevant forums and arenas</li> </ul>
	Encouraging application of good and sustainable practice in the SAI and donor communities.		<p>Progress to date:</p> <ul style="list-style-type: none"> <li>• None</li> </ul> <p>Key next step:</p> <ul style="list-style-type: none"> <li>• Finding suitable form for dissemination of results after the workstream is dissolved.</li> <li>• Identification of forums and arenas for advocacy</li> </ul> <p>Key risks:</p> <ul style="list-style-type: none"> <li>• Limited interest in the issue from SAIs and donors.</li> </ul>