



**Annual Work Plan**

**Project Title** Enhancement of Municipal Audit for Accountability and Efficiency in Public Finance Management – (SECO)

**Expected Outcome(s):** By 2020, governance institutions at all levels have enhanced accountability and representation to provide better quality services to people and the economy

**Expected Output(s):** Output 2: Management of public funds is improved at all levels

**Implementing Partner:** Ministry of Finance, Sector for Internal Control and Internal Audit (Central Harmonisation Unit)

**Other Partners (i.e. Responsible Parties):** Ministry of Finance and UNDP

**Narrative**

The overall objective of the project is to establish a network between the Central Harmonization Unit and cities representing the seat of regional centres in order to enhance the system of Financial Management and Control across local self-government units and ensure that the internal audit function in local government is in place, fully functional and supported and demanded by the municipal leadership. It further seeks to develop the interface between internal and external municipal audit in municipalities, for the purpose of increasing the audit effectiveness, given more responsibility for the financial audit towards internal auditors and increasing the external auditors focus on performance audit.

The project complements the framework program on the *Enhancement of Municipal Internal Audit for Accountability and Efficiency in Public Finance Management* and *Accelerating Accountability Mechanisms in Public Finances* financed by SIDA, by focusing on three major segments related to Public Internal Financial Control (PIFC) – (1) Establishing a rational and fully functional system for certification of Internal Auditors in the public sector and developing and putting in place a professional development programme for Certified Internal Auditors in the public sector, (2) Removing legislative barriers for the positive spill over of Internal Auditors from the private sector into the public sector and putting in place the necessary framework for implementing educational programs with specialisation in Internal Audit; (3) Advancing the technical and professional capacities of the CHU for implementing its revised role.

Programme Period:	<b>2016-2020</b>
Year:	<b>2019</b>
Project Title:	<b>Enhancement of Municipal Audit for Accountability and Efficiency in Public Finance Management</b>
Award/Output Number:	<b>00087601</b>
Duration:	<b>May 2018–Apr 2020</b>

Estimated Annualized Budget:	<b>\$ 133.110,00</b>
Total allocated resources (total project):	<b>\$ 205,200.00</b>
• Government	_____
• Regular	_____
• Other:	
o SECO	<b>\$ 205,200.00</b>
o Donor	_____
o Donor	_____
Unfunded budget:	_____

Agreed by (Implementing Partner): \_\_\_\_\_

Agreed by UNDP \_\_\_\_\_

## ANNUAL WORK PLAN

EXPECTED OUTPUTS And indicators including annual targets	PLANNED ACTIVITIES List all activities including M&E to be undertaken during the year towards stated outputs	TIMEFRAME				RESP. PARTY	PLANNED BUDGET FOR 2019		
		Q1	Q2	Q3	Q4		Source of Funds	Budget Description	Amount USD
		<p><b>Output 2.4:</b> To establish a rational and fully functional system for the certification of internal auditors in the public sector and develop and put in place a professional development programme for Internal Auditor in the Public Sector</p> <p><b>Indicator:</b></p> <ul style="list-style-type: none"> <li>A fully functional new system for Certifying Internal Auditors in the public sector</li> <li>Continuous professional development program and career path for Internal Auditors in the public sector developed and launched</li> </ul> <p><b>Baseline:</b></p> <ul style="list-style-type: none"> <li>An inappropriate system for Certifying Internal Auditors in the public sector is currently in place. Professional development programs and career path for Internal Auditors in the public sector do not exist at present.</li> </ul> <p><b>Targets:</b></p> <ul style="list-style-type: none"> <li>The new system for certifying Internal Auditors in the public sector is fully functional by the end of 2019</li> <li>Continuous professional development program and career path for Internal Auditors in the public sector developed and launched by the middle of 2019.</li> </ul>	<p><b>Activity 2.4.1:</b> Revising the legislative and operational framework for putting in place the new system for Certifying Internal Auditors in the public sector</p> <p><b>Activity 2.4.2:</b> Preparing a draft professional development program and career path for Internal Auditors in the public sector and revising the existing legislative framework for its implementation</p>						SECO
					CHU	SECO	71400-Contractual Services Individuals	2,187,50	
					CHU	SECO	74200-Printing and translation	2,500,00	
					CHU	SECO	71200-International Consultants		
					CHU	SECO	71300-National Consultants		
					CHU	SECO	71400-Contractual Services Individuals	2,187,50	
					CHU	SECO	74200-Printing and translation	6,000,00	
					CHU	SECO	71300-National Consultants	7,500,00	
					CHU	SECO	71400-Contractual Services Individuals	2,187,50	
					CHU	SECO	71300-National Consultants		
					CHU	SECO	71400-Contractual Services Individuals	2,187,50	

<ul style="list-style-type: none"> <li>▪ At least two tertiary education institutions selected</li> </ul> <p><b>Baseline:</b></p> <ul style="list-style-type: none"> <li>▪ No consultation mechanism between the CHU and professional organisations exists</li> <li>▪ Tertiary education institutions are not implementing a curriculum on Internal Control</li> </ul> <p><b>Targets:</b></p> <ul style="list-style-type: none"> <li>▪ At least five professional organisations implementing IA Certification training programs meeting the minimum requirements and standards stipulated by the applicable legislation, identified in the first half of 2019.</li> <li>▪ A regular consultation mechanism between the CHU and professional organisations established by the middle of 2019.</li> <li>▪ At least two tertiary education institutions expressing interest in introducing a new subject on Internal Control and Audit in their undergraduate/postgraduate programs identified in early 2019</li> <li>▪ A new subject curriculum introduced in an undergraduate/postgraduate training program by end of 2019.</li> <li>▪ Future lecturers at selected tertiary education institutions who will implement the new subject curriculum trained</li> </ul>	<p><b>Activity 2.5.3:</b> Selecting at least two tertiary education institutions who have expressed interest in introducing a new subject on Internal Control and Audit in their undergraduate/postgraduate programs</p>	<p>CHU</p>	<p>SECO</p>	<p>71300-National Consultants</p>	<p>2,500,00</p>
	<p><b>Activity 2.5.4:</b> Drafting and adoption of a new subject curriculum including training materials for an undergraduate/postgraduate training program at selected tertiary education institutions</p>	<p>CHU</p>	<p>SECO</p>	<p>71400-Contractual Services Individuals</p>	<p>2,000,00</p>
	<p><b>Activity 2.5.5:</b> Training of future lecturers at selected tertiary education institutions who will implement the new subject curriculum</p>	<p>CHU</p>	<p>SECO</p>	<p>71200-International Consultants</p>	<p>10,000,00</p>
		<p>CHU</p>	<p>SECO</p>	<p>71300-National Consultants</p>	<p>10,000,00</p>
		<p>CHU</p>	<p>SECO</p>	<p>74200-Printing and translation</p>	<p>4,500,00</p>
		<p>CHU</p>	<p>SECO</p>	<p>72600-Grants</p>	<p>12,000,00</p>
		<p>CHU</p>	<p>SECO</p>	<p>71400-Contractual Services Individuals</p>	<p>4,375,00</p>
		<p>CHU</p>	<p>SECO</p>	<p>72600-Grants</p>	<p>10,000,00</p>
		<p>CHU</p>	<p>SECO</p>	<p>71400-Contractual Services Individuals</p>	<p>6,875,00</p>
		<p>CHU</p>	<p>SECO</p>	<p>75700-Training, workshops and conferences</p>	<p>7,500,00</p>
		<p>CHU</p>	<p>SECO</p>	<p>71600-Travel</p>	<p>10,000,00</p>
		<p>CHU</p>	<p>SECO</p>	<p>71400-Contractual Services Individuals</p>	<p>8,750,00</p>
				<b>USD</b>	<b>123,250,00</b>
				<b>USD</b>	<b>9,860,00</b>
				<b>USD</b>	<b>133,110,00</b>

