



**Annual Work Plan (2018)**

**Country: Serbia**

**UNDAF 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):**  
 (Those that will result from the project and extracted from the CPAP) Management of public funds is improved at all levels

**Implementing Partner:** State Audit Institution

**Other Partners (i.e. Responsible Parties):** Ministry of Finance, UNDP CO Serbia

The overall objective of the project is to establish a network between the Central Harmonization Unit and cities representing the seat of regional centers 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 will enable more frequent and higher quality municipal audits by SAI within the budget cycle and to establish good practice in sub national PFM reform enforcement. Finally, good public finance management practices will be recorded by civil society and media and promoted widely.

Throughout the year the project component shall support the State Audit Institution (SAI) in development of relations between external and internal audit in order to promote internal audit and internal financial controls at the local level. One of the major activities in 2018 shall be communicating State Audit findings and most common irregularities in Public spending to municipal officials, promotion of Internal Audit and support to Working group consisted of State Audit Institution and Ministry of Finance representatives.

Programme Period:	2015-2019
Programme Component:	State Audit Institution
Project Title:	Enhancement of Municipal Audit for Accountability and Efficiency in Public Finance Management
Award/Output Number:	00087601/00094544
Duration:	2015-2019

Estimated Annualized Budget:	\$ 133,920
Annual allocated resources:	
• SDC	\$ 133,920

Agreed by SAI

Agreed by UNDP

# ANNUAL WORK PLAN

YEAR: 2018

EXPECTED OUTPUTS <i>And indicators including annual targets</i>	PLANNED ACTIVITIES <i>List all activities including M&amp;E to be undertaken during the year towards stated CP outputs</i>	TIMEFRAME				RESPONSIBLE PARTY	PLANNED BUDGET	
		Q1	Q2	Q3	Q4		Source of Funds	Budget Description
<p><b>Output 1.1</b> SAI Department for external audit of LSG has widened its competences and capacities from financial and compliance to performance audits, through certification and professional training of its auditors; SAI's capacity building program will respect principles of an equal opportunity employer;</p> <p><b>Baseline:</b> 1. No 2. 0 3. 0</p> <p><b>Indicators:</b> Number of State Auditors working in the Department for auditing of local self-governments who took part in the training</p> <p><b>Targets:</b> At least 40</p>	<p><b>Activity 1.1</b> Trainings for Department for auditing of local self-governments in order to widen the scope and type of audit and use of IT for efficient work i.e. use of Share Point as a tool for Audit Teams information sharing.</p>	x	x	x	x	UNDP	SDC	<p>71300 Local Consultants 71600 Travel 74200 Printing and translations 75700 Training, Workshops and Conferences</p> <p>2,000 8,000 8,000 5,000</p>
<p><b>Activity 1.2</b> Debate on criteria for definition of audit frequency and scope organised and analysis to advise SAI further action started.</p>	<p>x</p>	x	x	x	UNDP	SDC	<p>71300 Local Consultants 75700 Training, Workshops and Conferences</p> <p>3,000 2,000</p>	

<p><b>Output 1.2</b></p> <p>SAI is provided competent advice on a risk based approach and respective prioritization of the selection of LSGs for external audit, based on good practice analysis and an expert workshop (participative, including the SCTM);</p> <p><b>Baseline:</b></p> <p>1. Analysis conducted and a debate with key stakeholders held on criteria for definition of audit frequency and scope and to advise SAI further action</p>	<p><b>Activity 1.3</b></p> <p>At least 2 meetings during 2018 with local self-governmental and parliamentary committee organised with an aim to sensitize stakeholders on common and recurring audit findings; media campaign started;</p>	<p>X</p>	<p>X</p>	<p>X</p>	<p>X</p>	<p>X</p>	<p>X</p>	<p>UNDP</p>	<p>SDC</p>	<p>71600 Travel 74200 Printing and translations 75700 Training, Workshops and Conferences</p>	<p>1,000 2,000 2,000</p>
<p><b>Indicator:</b></p> <p>SAI Department for audit of LSGs use new criteria for definition and scope of audit (yes/no)</p> <p><b>Targets:</b></p> <p>Yes</p> <p><b>Output 1.3</b></p> <p>LSGs, SCTM and the parliamentary committee on finance are regularly</p>	<p><b>Activity 1.4</b></p> <p>Support to Working group consisted of State Audit Institution and Ministry of Finance representatives (Central Harmonization Unit-CHU);</p>	<p>X</p>	<p>X</p>	<p>X</p>	<p>X</p>	<p>X</p>	<p>UNDP</p>	<p>SDC</p>	<p>72100 Contractual services – comp.</p>	<p>1,000</p>	

<p>informed by the SAI on recurring external audit findings and on how they can best be addressed; SAI external municipal audit findings are reader friendly e.g. for MPs (central and local level), citizens, municipal financial department staff and internal auditors;</p> <p><b>Baselines:</b></p> <p>1. Initial round of training for local self-government on external audit findings held during 2014-2015 in cooperation with the SCTM; findings from these trainings provided basis for the e-learning platform amendment on re-occurring external audit findings;</p> <p><b>Indicators:</b></p> <p>SCTM learning platform updated with latest Audit data contributed by SAI at least twice a year (yes/no)</p> <p><b>Targets:</b></p>	X	X	X	X	UNDP	SDC	<p>71300 Local Consultants  71600 Travel  74200 Printing and translations  75700 Training, Workshops and Conferences</p>	<p>5,000  1,000  5,000  4,000</p>
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<p>Yes</p> <p><b>Output 1.4</b></p> <p>SAI and Central Harmonisation Unit (CHU) introduce international audit standards (such as defined by INTOSAI and the Institute for Internal Audit (IIA) jointly, in order that external audits can build on internal audits and external audits can (increasingly) focus on LSGs' performance. The interface between internal and external audit is developed for the purpose of audit effectiveness.</p> <p><b>Indicators:</b></p> <ol style="list-style-type: none"> <li>Working group consisting of SAI and MoF/CHU representatives introduced international audit standards for both internal and external audit (yes/no);</li> <li>All internal municipal auditors received up-to-date and tailor-made information on how to achieve international audit standards by 2019 (yes/no)</li> <li>Number of meetings in order to discuss issues related to interaction and cooperation between the internal and external auditors</li> </ol> <p><b>Targets:</b></p> <ol style="list-style-type: none"> <li>Yes</li> <li>Yes</li> <li>At least 2</li> </ol>								<p>71300 Local Consultants</p> <p>71600 Travel</p> <p>74200 Printing and translations</p> <p>75700 Training, Workshops and Conferences</p>	<p>8,000</p> <p>1,000</p> <p>5,000</p> <p>5,000</p>
	<p><b>Activity 1.6</b></p> <p>Organised regular up-to-date information on international auditing standards for Internal auditors;</p>	X	X	X	X	UNDP	SDC		
	<p><b>Activity 0</b></p> <p>Project management</p>	X	X	X	X	UNDP	SDC	<p>71400 Contractual services – individuals</p> <p>74500 Miscellaneous</p> <p>63400 Policy Advice &amp; Backstopping</p>	<p>38,500</p> <p>7,500</p> <p>10,000</p>
<b>Subtotal Direct Project Costs</b>									
<b>General Management Services (GMS 8%)</b>									
<b>Total Project Costs</b>									<b>133,920</b>

Date	Activity	Time	Location	Remarks
10/10/2023	<p>1. To determine the group velocity of the wave packet.</p> <p>2. To determine the phase velocity of the wave packet.</p>	10:00 AM - 11:30 AM	Physics Lab	<p>The experiment was conducted in the Physics Lab. The group velocity was determined by measuring the time taken for a wave packet to travel a certain distance. The phase velocity was determined by measuring the time taken for a wave packet to travel a certain distance.</p>
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