



Annual Work Plan (Cover Page)

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

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): State Audit Institution, Ministry of Finance and UNDP

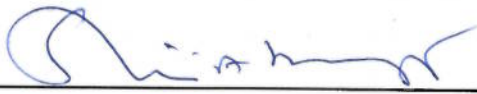
Narrative


The overall objective of the project is to establish a network between the Central Harmonization Unit and cities representing the seat of regional 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 Ministry of Finance (CHU) in introducing a modern CHU software - e-learning platform for reaching out the PFBs and internal auditors in public sector at local level. The project shall also continue supporting the Ministry of Finance (CHU) to reach out (with visits, workshops, tailored trainings) to the local level to boost the internal audit and internal financial controls profile and expertise throughout 2019. Within the planned period the project shall give opportunity to Internal municipal auditors to exchange good practice in order to fulfil their role through networking facilitated as a positive measure (e.g. through CHU software, live meet-ups). One of the major activities in 2019 shall be improvement and simplification of current system for certifying internal auditors in the public sector and introduction of a new model for the certification of internal auditors in the public sector which shall be based on international best practice and in line with the needs of the CHU.

Programme Period:	2016-2020
Year:	2019
Project Title:	Enhancement of Municipal Audit for Accountability and Efficiency in Public Finance Management
Award/Output Number:	00087601 / 97093
Duration:	Nov 2015–Oct 2019

Estimated Annualized Budget:	\$	165,888
Total allocated resources (total project):	\$	559,440.00
• Government		_____
• Regular		_____
• Other:		
o SDC	\$	559,440.00
o Donor		_____
o Donor		_____
Unfunded budget:		_____

Agreed by (Implementing Partner): 

Agreed by UNDP: 

I. ANNUAL WORK PLAN

Year: 2019

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		
		Q1	Q2	Q3	Q4		Source of Funds	Budget Description	Amount USD
<p>Output 2.1 (SDC) LGUs embrace the new role of internal audit and financial control as they see the added value of it, as a result of countrywide outreach campaigns of the MoF/CHU, a modern e-learning platform particularly reaching out to poor and remote LGUs, and tailor-made facilitation support to the network of internal municipal auditors for good practice exchange and advocacy for their role.</p> <p><i>Baseline:</i></p> <ul style="list-style-type: none"> No e-learning platform developed by 2015. Initial outreach of CHU piloted in 2015. Ad hoc networking of internal auditors exists since 2015, but with no systemic exchange of information or work plan. <p><i>Indicators:</i></p> <ul style="list-style-type: none"> CHU E-learning platform (e.g. for internal auditors) – software updated with relevant materials and operational. CHU reached out (with visits, workshops, regional trainings) to the local level as a positive measure to boost the internal audit and internal financial controls profile and expertise throughout 2018; Internal municipal auditors exchange good practice in order to fulfil their role through networking facilitated as a positive measure (e.g. through CHU software, live meet-ups) throughout 2018; <p><i>Targets:</i></p> <ul style="list-style-type: none"> E-learning platform operational; Internal audit and FMC strengthened at the local level. 	<p>Act 1 - Revision of IA Certification methodology</p> <p>Activity Result: New IA certification methodology developed, adopted and applied.</p> <p>Act 2 - Introduction, administration and updating of the software developed for CHU - e-learning platform with enabled access to all certified internal auditors, particularly in remote and poor municipalities;</p> <p>Activity Result: Software in use - e-learning platform updated with relevant materials and operational;</p> <p>Act 3 - Conducting regular outreach activities of CHU country-wide in order to raise awareness on internal audit and internal financial control, and train internal auditors;</p> <p>Activity Result: CHU reaches out to the local level as a positive measure to boost the internal audit and internal financial controls profile and expertise throughout project implementation.</p> <p>Providing operational support for the network of internal municipal auditors.</p>	X	X	X	X	CHU	SDC	71200-International Consultants	
		X	X	X	X	CHU	SDC	71300-National Consultants	
		X	X	X	X	CHU	SDC	71600-Travel	2,000
		X	X	X	X	CHU	SDC	72100-Company contracts	21,400
		X	X	X	X	CHU	SDC	71600-Travel	3,000
		X	X	X	X	CHU	SDC	71300-National Consultants	31,000
		X	X	X	X	CHU	SDC	75700-Training, workshops and conferences	25,000
		X	X	X	X	CHU	SDC	74500-Miscellaneous	

<ul style="list-style-type: none"> Network of internal municipal auditors supported and strengthened. 	<p>Activity Result: Facilitated network of internal municipal auditors to exchange good practice and empower them in their new role.</p>	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
<p>Output 2.2 (SDC) Revision of IA certification methodology Baseline:</p> <ul style="list-style-type: none"> Current robust set up in the system for certifying internal auditors in the public sector has created significant bottlenecks in fully implementing the certification scheme. MoF/CHU lacks insight in good practice of internal audit of local budget users generating in other European countries; Quality rating of internal auditors/CHU trainings by self-assessment not introduced; <p>Indicators:</p> <ul style="list-style-type: none"> Rationalizing the certification process and removing certain requirements that have created bottlenecks in the previous period such as mentorship from the side of the CHU in two audits that every candidate must complete in order to fulfil the eligibility criteria for taking the exam; MoF/CHU explores comparative good practices of internal audits of local budgetary users in 2017 from other countries with advanced internal audit systems; Internal auditors rate in self assessments quality of trainings by CHU trainers in average at least "good" if not excellent; <p>Targets:</p> <ul style="list-style-type: none"> New IA certification methodology developed, adopted and applied MoF/CHU exposed to comparative good practices of internal audits of local budgetary users in 2017. Increased quality of CHU trainings 	<p>Activity Result: Facilitated network of internal municipal auditors to exchange good practice and empower them in their new role.</p>	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X																																																																																																																																																																																																																							

