Australian Aid

ANSA–EAP

CITIZEN PARTICIPATORY AUDIT
LEARNING GUIDEBOOK
PLANNING THE AUDIT PROJECT

PLANNING THE AUDIT PROJECT

SESSION OVERVIEW

This session aims to enable the CPA Team to develop an Audit Design Matrix to execute the Audit activity.

It is preceded by a Focused Group Discussion (FGD) where the team identifies the specific audit subject, based on a shortlist of audit subjects and documents provided by the COA team prior to the Training. After consensus on the audit subject is achieved, filling out and discussion of a scoring/rating sheet follows.

A CPA Team is constituted to formulate an Audit Design Matrix. As the team goes through the various stages to complete the task, teambuilding activities will be progressively introduced.

LEARNING OBJECTIVES

Through various activities of the session, participants will be able to:

1. Form functional CPA team/s:

   a. CPA Team members identify their strengths and contribution to making a team functional.

   b. CPA team members articulate how they would complement each other's strengths and contributions to functional CPA teams.

   c. Teams define ways and processes of working together.

2. Draw up or develop an Audit Design Matrix Plan/s for identified and agreed audit focus, using or operationalizing the given COA audit processes and procedures.

SUGGESTED ACTIVITIES

Session 1

Review: the Audit Process, audit subject/theme list, CPA objectives, the session on planning the audit activity

Suggested activities:

Materials: idea cards, markers, masking tape, easel sheets

a. Small group work. A review of the COA and CPA audit processes, shown in a flow chart

Participants will be divided into smaller groups, and will be asked to draw the CPA audit processes, as they recall the lectures and discussions in the earlier sessions.

This session will allow the COA/CPA facilitators to present the list of audit subjects or themes to the entire group.

b. Plenary. The reviewed audit process will then be presented by group rapporteurs to the plenary, and commented on by CPA facilitators/resource persons (confirming or correcting the process). Likewise, the group/s will then be asked to rank the audit themes/subjects based on a set of indicators (urgency, relevance, doability).

The session will have the following expected outputs:

- Affirmed/corrected audit processes

- Assessed (ranked) audit subjects or themes.

c. Discussion. This will involve discussions on audit planning and implementation, and a presentation of the Audit Design Matrix template

Materials/equipment: Slides and discussion materials on Audit Planning and Implementation; SAc audit competency matrix designed by the Resource Person, ideas cards, markers, masking tape, scissors.

Process:

1. Define or list objectives and strategies for the agreed audit process (viz. Audit topic/subject)

2. Translate strategies into meaningful plans (activities)

3. Demonstrate/explain how priorities fit into the CPA overall strategies

4. List (potential) challenges and measures to address the challenges that would result in long-term engagement

5. Plan the allocation of resources based on strategies and objectives

6. Engage in scenario planning

7. Tracks progress or difficulties in the audit implementation (set monitoring indicators, identify bottlenecks, etc.)

Competencies required for the conduct of the Audit

Competency table for Audit Planning and Execution. A draft matrix of competencies for the Audit Planning and Execution

will be presented by a Resource Person, and improved upon by the participants. The competency framework will essentially include Knowledge, Skills and Attitudes (KSA) that may be laid out as:

Personal competency assessment (maybe rated with a score/range of Low-Medium-High; or as may be agreed by the plenum).

	Knowledge	Attitudes	Skills	Behaviour
Define, list objectives, indicators				
Demonstrate/explain how priorities fit into the CPA overall strategies				
Translate strategies into meaningful activities				
Engage in scenario building				
....				

The session will reintroduce Audit Planning and Execution and will finalize the SAc audit competency framework that will be provided to each CPA member. Each CPA team member will be asked to fill out the competency framework as a

'homework' or assignment and that will be brought back for discussion for Session 2.

Session 2. Building/enhancing teams around audit subjects/topic

CPA as an innovative participatory audit is composed of interdependent members, not as independent or autonomous auditors or workers that are out to 'watch over' each other or find fault in the government project or service. It is thus important for CPA teams to stay together, work together, and achieve together to solve real work (in this case, audit) issues. Developing an Audit Design Matrix for the audit activity will be hinged on the idea of a team working on its effective implementation.

Sub-session One

Activities:

Team-O-Meter, i.e., gauging how members' competencies initially complement each other. Everyone will bring to the session their respective Personal Competency Assessment Matrices. These will be discussed, using the 'Open Space' methodology. The Facilitator will assist in the 'complementation' exercise, and forming audit teams.

Getting-to-know-you or deepening 'knowing each other' exercises will be useful to cap this session.
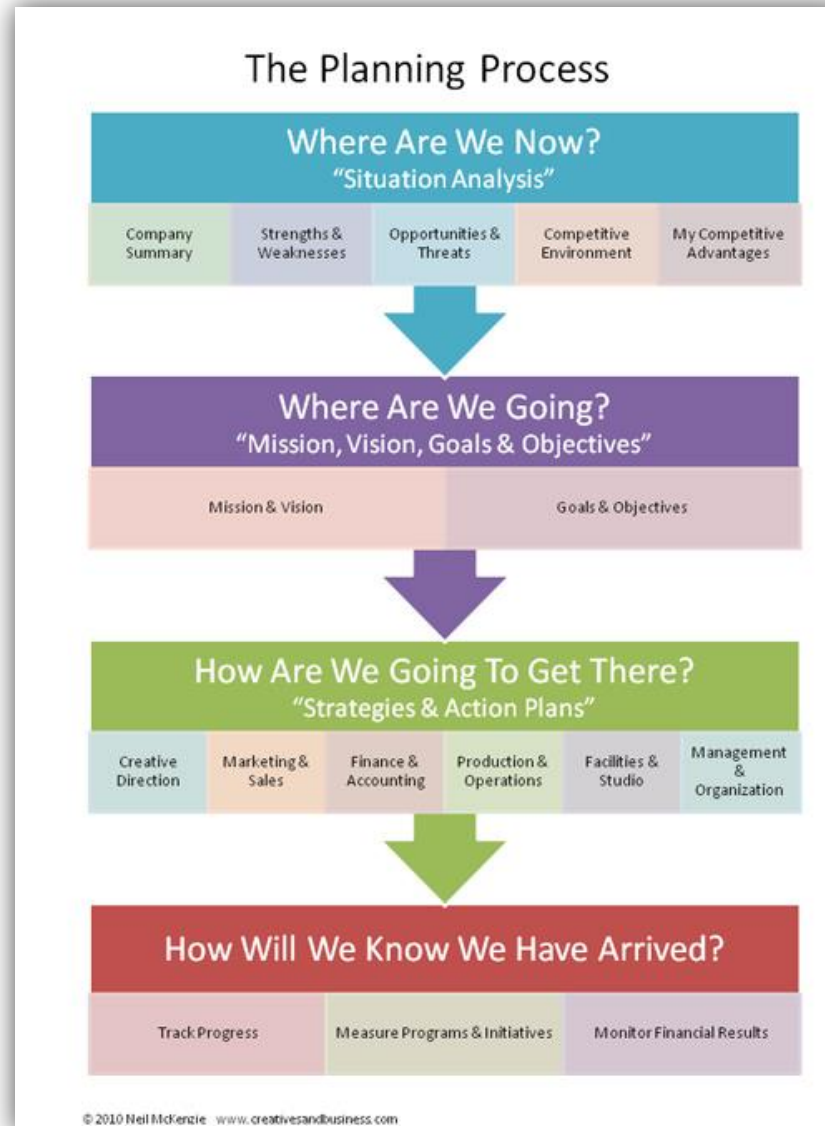
Sub-session Two

This will be an input-discussion on the Planning Process.

Activities:

A discussion of planning frameworks using the 'Drivers Framework' that poses 4 fundamental questions:

- Where are we now? (Situational analysis)

- Where do we want to go?

- How do we get there?

- How do we know we are getting there?

Time frame: 2 hours

The Planning Process

Where Are We Now?
"Situation Analysis"

| Company Summary | Strengths & Weaknesses | Opportunities & Threats | Competitive Environment | My Competitive Advantages |

Where Are We Going?
"Mission, Vision, Goals & Objectives"

| Mission & Vision | Goals & Objectives |

How Are We Going To Get There?
"Strategies & Action Plans"

| Creative Direction | Marketing & Sales | Finance & Accounting | Production & Operations | Facilities & Studio | Management & Organization |

How Will We Know We Have Arrived?

| Track Progress | Measure Programs & Initiatives | Monitor Financial Results |

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Sub-session Three

Activities:

A series of mini-workshops.

Equipment and supplies needed: poster paper/easel sheets, markers, art materials.

First workshop will focus on the Goal-Setting by each Team. Each team chooses the audit subject (from the shortest audit list in Session1), on which they would develop expanded SMART goals:

S. In addition to specific, stretching, systematic, synergistic, significant and shifting round out the picture

M means measurable. It also is making objectives meaningful, memorable, motivating and even, magical.

A is an achievable goal, A also needs to stand for action plans, accountability, acumen and agreed-upon.

R means relevant, it also stands for realistic, reasonable, resonating, results-oriented, rewarding, responsible, reliable, rooted in facts and remarkable.

T means time-based and it also represents timely, tangible and thoughtful.

Reference: Susan Heathfield: Beyond Traditional SMART Goals

Methodology: group discussion or workshops, presentation of group goals to the plenary

In addition to setting the group goal, the team formulates strategies for tackling the tasks, determines the challenges and identifies information needed. A matrix for this will be instructive:

Goal: XXXXX

Strategies for the task/goal, including individual members' contribution to the group strategies	(potential) Challenges	Information needed Sources of information	(Pre-emptive) Measures to address identified challenges

Resources Needed (Budget, supplies, technical expertise)	Time Frame	Indicators of meeting the goal/tasks/activities	Follow-up

Sub-session Four

This will set indicators to monitor/assess how far the goals/ activities are being undertaken or are progressing.   Mitigating measures will likewise be identified.

Activities:

Teams will fill up the table below:

Tasks/strategies	Extent of achievement (L-M-H)	Facilitating Factors **	Factors that slowed down meeting the objective**	Measures[***]

** both technical and relational (within the team) factors

[***] Measures will include activities that will help teams to polish team rules and procedures, including individual roles in achieving the goals/implementing the plan.

Sub-session Five

This will be planning for Adjourning and Transforming the Audit Teams.

Activities:

As the audit teams complete their work or task, they may decide to break up or transform the group (or tasks) to another audit team, tackling on a similar or different audit subject. A reflection session on their time together and prepare to go their own ways would be useful at this stage of the team.

Methodology: SLE with reflection questions:

What did we accomplish together? What did we do best? What could we do better? How do we move to the next step/s?

Content Guide for Facilitators

1. The six steps in the planning process are:
2. situational analysis
3. alternative goals and plans,
4. goal and plan evaluation,
5. goal and plan selection,
6. implementation
7. monitor and control.

> **Planning for a participatory audit is sensitive as it involves teams that may not have worked together previously, and would have to feel their way to achieving common objectives.**

The Drivers Model is a simple framework for planning:

The Drivers Model

- Situation Assessment

Phase 1

Phase 2

- Strategy Workshop

- Implementation and Monitoring

Phase 3
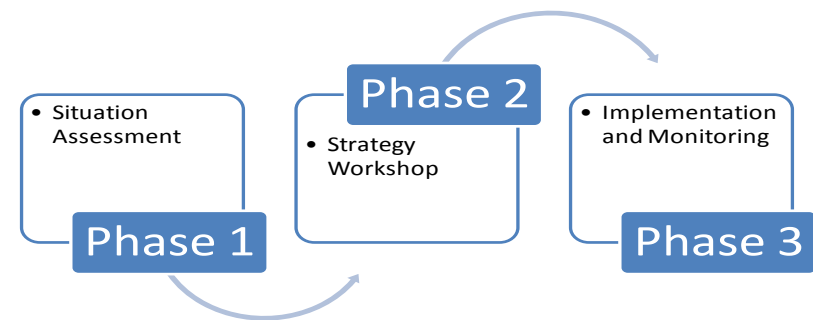
Steps in the planning process:

• **Situational analysis** - during this step, all information relevant to the situation should be gathered and analyzed in depth. This step explores internal and external factors, influences, and environments, and it studies and determines events and patterns of the past, present, and future(Bateman & Snell, 2009). It provides (or generates) all the information needed to begin creating a successful plan.

• **Alternative goals and plans** - during this step, goals must be specified in order to create a plan. There are five basic ideas that should be considered when choosing a goal: specifics, measurability, attainability, relevance, and time frame should all be part of the goal (Bateman & Snell, 2009Evaluation - during this part of the planning process, teams will consider the effects of alternative goals and plans. Teams will weigh out the advantages and disadvantages, and they will focus strongly on cost effectiveness and "expected return" (Bateman & Snell, 2009, p.23).

• **Goal and plan selection** - this entails identifying "the priorities and trade-offs among the goals and plans" in order to select a plan that is the most "appropriate and feasible" (Bateman & Snell, 2009, p.24). Teams must use the information gathered in the previous step to determine what goal and plan they must choose.

• **Implementation** -   this step is integral because an excellent plan is not going to work if it is not properly implemented. A plan that has been influenced by the input of employees is a great way to provide employees with motivation.

• **Monitoring and controlling** - an important step that allows for operations to be reviewed and changes to be made where needed. Planning is a continual process that allows for new plans and strategies to be formulated and implemented when situations change.

SYNTHESIS AND CONCLUSION

The success of participatory audits depends on how well the operational plan had been crafted or formulated, and how well the CPA teams had would have worked through their differences or diversities to meet their common objective/s of providing effective service to the people or communities.

REFERENCES

Bateman, T. S., & Snell, S. A. (2009). Management: Leading & collaborating in a competitive world. Retrieved from https://ecampus.phoenix.edu/content/eBookLibrary2/content/eReader.aspx?assetMetaId=f65d6fdb-d2b7-4710-8429-2e86eeb1129c&assetDataId=2ff3a671-8b6b-4f7d-a5b1-59e8755f8099&assetpdfdataid=a5d9d898-620d-4975-b3af-1957bf8ee4bd.

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