

OIG Audit Stakeholder Engagement Model v 2.0

Audit

Proposed Total Time:
29 weeks

Stage 1

Planning & audit scoping

Weeks 1-6¹

OIG	Secretariat	In country
Advance notice of upcoming audit sent to auditee and mission clarified through discussions with Secretariat.	Secretariat notified of upcoming audit, and asked to provide documents and information. Audit scope definition explaining purpose, goals and approach for upcoming audit sent to Secretariat.	Implementers and Country Coordinating Mechanism notified of upcoming audit. Implementers and suppliers collaborate with OIG regarding access to records, premises and meeting with employees during desk review and planning mission. Audit scope definition explaining purpose, goals and approach for upcoming audit sent to relevant implementers.

Stage 2

Fieldwork

Weeks 7-11

Audit program carried out in country or within Secretariat. Auditee given debrief and information on progress.	Secretariat facilitates access for fieldwork.	Implementers provide necessary support and access to complete fieldwork.
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SAFEGUARD: Debrief of findings in-country and to Secretariat.

Stage 3

Drafting of report

Weeks 12-18

OIG discuss audit findings and potential root causes with relevant senior Secretariat management in Issues and Actions Meeting. Discussion on Agreed Management Actions starts First draft of report is prepared.	Secretariat provides strategic information to OIG as needed. Secretariat proposes Agreed Management Actions addressing the root causes.	
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1 week - SAFEGUARD: Draft of Agreed Management Actions reviewed by Head of Audit.

72 hours - heads up for Secretariat.

Stage 4

Review of report for accuracy and context, tone and balance

Weeks 19-24

Draft report including findings, proposed Agreed Management Actions and Executive Summary sent to Secretariat.	Secretariat provides feedback on report's findings, Agreed Management Actions and Executive Summary to OIG within 2 weeks .	Implementers have 2 weeks to provide feedback to OIG on report's findings and Executive Summary.
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1 week - SAFEGUARD: Head of Audit reviews draft report taking into account feedback.

1 week - OIG Ratings Panel assesses overall rating for consistency
Head of Audit signs off on draft report and **72 hours** heads up for Secretariat.

Stage 5

Final report reviewed

Week 25

Draft report including ratings sent to Secretariat, Country Coordinating Mechanism and implementers.	Secretariat has 1 week to provide feedback.	Country Coordinating Mechanism reviews draft report with ratings, finalized Agreed Management Actions for context, tone and balance. Implementer receive the draft for information.
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Stage 6

Report finalized

Weeks 26-29

OIG finalizes report.		
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48 hours - SAFEGUARD: Head of Audit and Inspector General sign off on report.

	Management Executive Committee receives final report and has 1 week to provide feedback (in parallel with audit committee) which is considered by OIG.	
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Final SAFEGUARD: Audit committee reviews final report (1 week).

Final SAFEGUARD: Board receives final report for information **1 week** before publication.

Stage 7

Agreed Management Actions tracking

Ongoing

Agreed Management Actions tracked and impact analyzed.	Secretariat implement Agreed Management Actions.	
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¹ All time ranges in this SEM are indicative and may vary based on specific circumstances of each engagement.