



National Audit Office

Republic Of Malawi

DEPENNING
ACCOUNTABILITY
THROUGH INCLUSIVE
ENGAGEMENT



NAO-CSO COLLABORATION FRAMEWORK

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Abbreviations

NAO	National Audit Office
CSO	Civil Society Organization
SAI	Supreme Audit Institution
PFM	Public Financial Management
INTOSAI	International Organization of Supreme Audit Institutions
MW2063	Malawi 2063 Vision
NGORA	Non-Governmental Organization Regulatory Authority
OPC	Office of the President and Cabinet
CPA	Citizen Participatory Audits
ICT	Information and Communication Technology

Foreword



Thomas Makiwa
Auditor General

A handwritten signature in black ink, appearing to read "T. Makiwa".

This framework represents a transformative milestone in advancing governance, accountability, and public participation in Malawi. It underscores the National Audit Office's unwavering commitment to fostering meaningful collaboration with Civil Society Organizations (CSOs). By bridging the gap between the public sector and citizens, this partnership seeks to promote transparency, accountability, and the prudent use of public resources for the benefit of all Malawians.

The framework embodies the collective efforts and insights of diverse stakeholders, ensuring its alignment with constitutional mandates and international best practices. I firmly believe that this document will serve as a model for effective governance, empowering citizens to play a pivotal role in shaping a transparent, accountable, and inclusive public sector.

The development of this framework would not have been possible without the invaluable support of the INTOSAI Development Initiative (IDI), which facilitated its creation with financial backing from the Ministry of Foreign Affairs of France through the CADRE project. Its implementation is a collaborative effort involving key partners—IDI, Transparency International, the National Audit Office of Malawi, and Transparency International Malawi Chapter—coordinated by the African Institute of Corporate Citizenship (AICC).

Executive Summary



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The Citizen Participation Audit Framework introduces a transformative partnership between the National Audit Office (NAO) and Civil Society Organizations (CSOs) to enhance transparency, accountability, and governance in Malawi. Rooted in constitutional mandates and international best practices, this framework provides a structured approach for engaging CSOs in public financial management processes, including audit planning, execution, reporting, and follow-up.

This initiative aims to bridge the gap between public institutions and citizens, ensuring that the management of public resources aligns with the priorities and needs of the people. By harnessing the complementary strengths of NAO and CSOs, the framework aspires to:

Strengthen Public Financial Management (PFM): Improve accountability and transparency in the use of public resources.

Promote Citizen Engagement: Empower communities to actively participate in governance and oversight processes.

Foster Inclusive Governance: Ensure diverse voices, including those of marginalized groups, are represented in decision-making.

Reduce Corruption: Mobilize resources and stakeholders to combat mismanagement and foster good governance practices.

Key highlights of the framework include guiding principles such as accountability, inclusivity, transparency, and integrity, which underpin this collaboration. The roles and responsibilities of NAO and CSOs are clearly defined to optimize the impact of their partnership, ensuring a strong foundation for effective engagement.

Serving as a strategic roadmap, the framework seeks to revolutionize governance practices in Malawi. Through active and sustained collaboration, NAO and CSOs reaffirm their commitment to building a transparent, accountable, and inclusive public sector—one that consistently delivers on its promises to the citizens of Malawi.

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Introduction

This framework is on SAI-CSO collaboration and is developed to guide the implementation of collaboration. The main purpose of this framework of engagement between the National Audit Office (NAO) and civil society organizations (CSOs) is to act as a bridge between the public sector and the citizenry, ensuring that citizens receive maximum benefits from the implementation of government policies and programs. SAI-CSO collaborate is a National Audit Office led initiative to engage and collaborate with Civil Society Organizations aimed at promoting public participation in governance as enshrined in the Constitution, Access to Information Act of 2016, Public Audit Act, and in line with INTOSAI-P 12 principles. This framework is one of our key strategic documents, guiding how we conduct this engagement. It also seeks to meet the constitutional requirement for public participation.



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Through this framework, NAO aims to promote CSO engagement to strengthen Public Financial Management (PFM) in Malawi, as a strategy to achieve key development and governance goals, such as reducing mismanagement of public resources, deterring occurrences of fraud, corruption and any forms of prohibited processes throughout public finance management processes, and improving public service delivery

The Constitution of Malawi under Section 13(o) requires the State to actively promote the welfare and development of the people of Malawi by progressively adopting and implementing policies and legislation aimed at achieving public trust and good governance, thereby introducing measures which will guarantee accountability, transparency, personal integrity and financial probity and which by virtue of their effectiveness and transparency will strengthen confidence in public institutions.

Sections 11(1c) and 13(1) of the Public Audit Act of 2003, states that The Auditor General shall, subject to the provisions of this Act, establish, review, and regulate the procedures of his office in accordance with accepted auditing practice while INTOSAI –P12 Value and Benefits of Supreme Audit Institutions(SAIs)-Making a difference to the lives of citizens, seeks to promote efficiency, accountability, effectiveness and transparency of public administration through citizen engagement. Once SAIs' audit results are made public, citizens can hold the custodians of public resources accountable. The Access to Information Act of 2016 states that “Every citizen has the right to access to information held by the state; and information held by another person and required for the exercise or protection of any right or fundamental freedoms.

About the National Audit Office

National Audit Office (NAO) is a Supreme Audit Institution in Malawi charged with the mandate of public sector auditing. Its mandate is drawn from section 184 of the Constitution of Malawi. There are several legislative and other mandates that inform and guide the operations of public institutions including NAO. These include Constitutional mandates, legislative mandates enshrined in the specific Acts of Parliament, policies, and international and regional obligations. NAO, apart from drawing its mandate from instruments that established it, is also obligated to comply with other Government Acts and Policies. NAO exists to provide assurance on accountability, transparency, integrity, and value for money in the management of public resources to all stakeholders through quality audits. Its vision is to be an independent Supreme Audit Institution that promotes good governance.

Constitutional, Legislative, and Other Mandates

The Constitutional Mandate

The Constitution of the Republic of Malawi of 1994, as amended, is the supreme law of the land. The Constitution forms the legal foundation of a democratic Malawi and sets out the rights and duties of its citizens. It also defines the structure of Government within which there are several institutions serving in different sectors. Section 184 of the Constitution establishes the office of the Auditor General who shall audit and report on the public accounts of Malawi and shall exercise such other powers in relation to the public accounts and the accounts of public authorities and bodies as may be prescribed by an Act of Parliament.

Legislative Mandate

NAO specifically derives its mandate from the Public Audit Act of 2003, amended in 2018. The Act establishes the NAO as a Supreme Audit institution. The Act also provides for the strengthening of audit practices in the public service, among other things. The purpose of the Public Audit Act is to give effect to the principle of accountability of Government to the public through the National Assembly.

CSO environment

Civil society is the “sphere” of institutions, organisations, and individuals located between the family, the state and the market, in which people associate voluntarily to advance common interests. In Malawi, civil society refers to groups of people operating as informal coalitions, or formal institutions duly registered with state authorities as NGOs, as CSOs networks and coalitions, or as interest groups working around a particular interest issue. Malawian CSOs are increasingly gaining prominence in public finance management oversight.

The CSO environment in Malawi is dominated by actors advocating civil and political rights. Since the political transition from single-party politics to plural multiparty politics in Malawi, there has been a mushrooming of NGOs and civil society organisations. The CSOs are working in different sectors of society ranging from the political governance, human rights, health, education, agriculture, environmental policy advocacy, and public finance and economic accountability, just to mention some. CSOs have attracted considerable donor support as agencies that are believed to compliment Government efforts and provide avenues for popular voices and alternative expressions.

In line with the youth demographic dividend, the CSO environment is characterised with presence of youth sector CSOs. These CSOs focus on promoting and protecting rights of young people including education rights, health rights, environment, economic empowerment for youths.

As a part of the CSOs in Malawi, trade unionism has also occupied civic space. The wave of democratisation influenced the resurrection of unionism where labour movements empower workers to demand labour rights and accountability. Similarly, gender advocacy and women empowerment NGOs are a prominent feature in Malawi CSO environment.

Malawi CSO environment has since 2000 increased focus on economic and social rights through establishment of civil society networks. Sector-based CSO networks are working in economic justice, health, education, agriculture, nutrition, environment, extractive industries, among others.

The CSO environment is also characterised with interactions between international NGOs and local NGOs which collaborate and in mutual partnerships. In many cases, international NGOs provide policy guidance and financial support to local NGOs which implement activities at community level. However, there are also cases where international NGOs have been accused of taking over space and mandates of local NGOs.

The governance of CSOs in Malawi is under the regulatory functions of Non-Governmental Regulatory Authority (NGORA). For instance, CSOs are legally expected to operate with a registration licence, submit annual reports to NGORA, and declare finances with the view to ensuring transparency and accountability in the CSO sector. The Office of President and Cabinet (OPC) is the policy holder for CSO activities in Malawi.

While Malawi CSOs and networks are actively implementing various policy, legal, and accountability interventions, there is lack of presence of robust CSO activism in the sector of public audits, except for a few engagements between NAO and MEJN. The absence of a robust civil society presence in public audits begs questions surrounding the extent of citizen participation and community engagement in Malawi's public finance management.

This engagement framework is based on the principle that stakeholders, including Civil Society Organizations (CSOs) and corporate entities, want and deserve a say in decisions that affect society, enabling them to contribute actively toward collective wellbeing through their own actions. The engagement emphasizes an active, intentional partnership between CSOs and decision-makers, involving the public in shaping how society governs itself and delivers programs that benefit communities.

To ensure meaningful engagement with CSOs, all interactions must be carefully planned and well structured, allowing each partner to voice their inputs strategically. Due consideration should be given to all views, and a proper feedback mechanism should be established. The framework outlines critical elements necessary for effective engagement and briefly describes each element.

Active civil society involvement strengthens accountability and transparency. Globally, we are witnessing an increase in citizen engagement initiatives promoted by CSOs, such as citizen participatory audits, citizen satisfaction surveys, participatory budgeting, and social audits. These enable citizens to seek solutions to specific public sector challenges by constructively engaging with leaders and public officials.

This engagement framework was developed with the understanding that CSO engagement is vital to strengthening accountability and transparency, enhancing control over corruption, and contributing to the achievement of national development goals.

Why CSO Engagement?





Context & Background

Context & Background

Public-sector auditing refers to a systematic process of objectively obtaining and evaluating evidence to determine whether information or actual conditions conform to established criteria. Public sector auditing is essential in that it provides legislative and oversight bodies, those charged with governance and the public with information and independent and objective assessments concerning the stewardship and performance of government policies, programs or operations. In Malawi Public Sector Auditing is in-line with the country's strategy the MW2063 which considers the enabler of effective government systems as a key enabler and has among others an aspiration to have a Malawi with Effective governance systems and institutions with strong adherence to the rule of law. Public Sector auditing is conducted by the National Audit Office which is a Supreme Audit Institution.



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Supreme Audit Institutions (SAIs) play a vital role in improving citizens' lives through public sector auditing. By evaluating government and public sector performance, SAIs promote trust, accountability, and effective decision-making. Their audits ensure public resources are used efficiently, and citizens can hold custodians accountable for their actions. Ultimately, SAIs foster efficient, accountable, effective, and transparent public administration. Acting in the public interest places a further responsibility on SAIs to demonstrate their ongoing relevance to citizens, Parliament, CSOs and other stakeholders. SAIs can show their relevance by appropriately responding to the challenges of citizens, the expectations of different stakeholders, and the emerging risks and changing environments in which audits are conducted. Furthermore, it is important that SAIs have a meaningful and effective dialogue with stakeholders about how their work facilitates improvement in the public sector. This enables SAIs to be a credible source of independent and objective insight, supporting beneficial change in the public sector.

The National Audit Office (NAO) conducts various types of public sector audits, with the primary ones being financial audits, performance audits, compliance audits, investigative/forensic audits, and IT/IS audits. These audits are designed to strengthen accountability and transparency in public financial management by assessing different aspects of governance and operations.

- ▶ Financial Audits: Evaluate whether an entity's financial statements are presented accurately and fairly in accordance with the applicable reporting framework, ensuring they are free from material misstatements.
- ▶ Performance Audits: Assess the economy, efficiency, and effectiveness of programs and institutions, highlighting opportunities for improvement and better resource utilization.
- ▶ Compliance Audits: Verify that financial transactions and operations adhere to relevant laws, regulations, and established standards, promoting legal and procedural integrity.
- ▶ Investigative/Forensic Audits: Focus on detecting and investigating fraud, irregularities, or unethical practices in financial management to ensure accountability.
- ▶ IT/IS Audits: Examine the controls, security measures, and overall efficiency of information systems, ensuring they support operational reliability and data integrity

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Values & Principles of Engagement

Core values for the practice of engagement

The following core values are foundational to the collaboration between NAO and CSOs, guiding our interactions and commitments to public interest and accountability.

a. Accountability

We are committed to fulfilling the purpose of our engagement and acting responsibly toward our partners and stakeholders. We embrace public scrutiny and openly demonstrate our progress and results in meeting shared goals.

b. Transparency

Our approach to engagement is based on full openness and clarity. We are committed to being transparent in our activities and fostering trust through accessible and clear communication.

c. Integrity

Integrity is at the heart of our work, enabling us to build and maintain trust. We ensure impartiality and uphold ethical standards, which enhances credibility and fairness in all engagements.

d. Objectivity

We act impartially, ensuring that audit findings, conclusions, and opinions are evidence-based. Objectivity safeguards our work's integrity and strengthens our findings' impact.

e. Collaboration

We actively seek to involve all relevant stakeholders constructively and inclusively. Collaboration enables us to fulfil our responsibilities while building stronger networks that enhance public sector accountability.

f. Professionalism

We adhere to high ethical standards with good behavior and work ethics. We maintain professional relationships with stakeholders and carefully manage conflicts of interest to protect trust and credibility.

g. Honesty

We are committed to factual, genuine interactions, fostering clear communication and truthful feedback. This approach ensures alignment, clarity of purpose, and the avoidance of misunderstandings or unexpected outcomes.

h. Mutual Respect

We value an inclusive culture that celebrates diverse backgrounds and experiences. By promoting openness, teamwork, and trust, we foster a respectful environment where all voices are valued and heard.

i. Innovativeness

We continuously seek to raise the bar on excellence and adapt to society's evolving needs. Our innovativeness drives us to explore new approaches that enhance engagement and responsiveness to public needs.

j. Independence

We uphold each partner's independence in the engagement. Recognizing and respecting the beliefs and aspirations of all partners ensures that all contributions remain authentic and unbiased.

Guiding principles of engagement

To establish an effective and principled collaboration framework between NAO and CSOs, we commit to the following principles, grounded in the ethical values that guide our role as a Supreme Audit Institution. These principles ensure our engagement is purposeful and aligned with the public interest.

1. Purposeful Engagement

Our partnership with CSOs is intentional and focused on mutual goals. Guided by NAO's vision, we seek to understand and respect the objectives and environments of our CSO partners. Engagement will address issues that are relevant to citizens and at the same time aligned to NAO's mandate and commitment to serve the public interest.

2. Professional Competence and Due Care

NAO and CSOs will maintain high professionalism and due diligence in all aspects of the collaboration. We ensure that our work is conducted with the necessary skills, care, and thoroughness, aiming for excellence in all outcomes.

3. Integrity and Objectivity

Integrity is central to our collaboration, with each partner upholding honesty and ethical behavior. All interactions will be objective, focusing on fairness and impartiality to maintain trust and credibility in the public domain.

4. Independence and Confidentiality

Both NAO and CSOs will respect the independence of each party. NAO's autonomy in auditing processes remains intact, while CSOs maintain their advocacy roles. Confidentiality protocols will be upheld rigorously to protect sensitive information and foster trust within the collaboration.

5. Transparency and Accountability

Open, consistent communication forms the foundation of this partnership. NAO and CSOs will provide timely and accurate information relevant to each other, and both parties will be accountable to the public, ensuring that all processes and outcomes are reported and accessible within the confines of this engagement.

6. Inclusiveness and Accessibility

We strive for inclusive engagement, reaching out to diverse CSOs and citizens, including those in hard-to-reach areas, gender, human rights and all manner of vulnerability. Engagement opportunities will be accessible, with provisions to address challenges related to location, resources, or technological access.

7. Creativity and Innovation

Both NAO and CSOs are encouraged to contribute creative and innovative solutions. This principle allows for flexible approaches to engagement and problem-solving thereby enhancing the effectiveness and adaptability of our collaboration.

8. Clear, Accurate and Timely Communication

Communication will be clear, accurate, and tailored to different stakeholder needs. We create a transparent process that sustains engagement and trust by engaging stakeholders from the start and agreeing on timelines and methods.

9. Public Interest Orientation

All activities within this framework are focused on advancing the public interest. This includes engaging in issues that directly impact citizens and using audit findings to promote citizen participation, accountability and responsiveness in governance.

10. Measurable and Continuous Improvement

We will implement measurable criteria for evaluating the effectiveness of the engagement. Continuous assessment and feedback loops will allow NAO and CSOs to improve the quality and impact of future activities.

11. Respectful and Collaborative Relationships

Respect and collaboration are at the core of this engagement. NAO and CSOs will honour each other's expertise, foster mutual learning, and ensure that all voices are heard and valued.

12. Legitimate Engagement

NAO and CSOs commit to act lawfully. The engagement will ensure that the law is upheld and applied correctly at all times.



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Process of Developing the Engagement Framework



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The development of the SAI-CSO Engagement Framework was a collaborative and multi-step process designed to integrate best practices while addressing the unique needs of Malawi's public accountability landscape. It began with a benchmarking knowledge-sharing workshop in Zambia, where representatives from Malawi's National Audit Office (NAO) and Civil Society Organizations (CSOs) joined counterparts from Zambia to learn from Kenya, Uganda, Nigeria, and other African countries that are ahead with regards to citizen engagement. During this workshop, Kenya, Uganda and Nigeria shared their approaches and experiences on SAI-CSO engagement. The exercise provided a platform for learning about other nations' successes and challenges in fostering effective collaboration.

Building on the knowledge gained from this workshop, NAO, in partnership with Malawian CSOs, developed a draft version of the engagement framework. This draft was informed by successful elements observed in other countries frameworks, that were tailored specifically to Malawi's public sector needs and accountability goals. The framework's initial structure emphasised inclusiveness, transparency and accountability, aiming to support productive, ongoing engagements between NAO and CSOs.

A validation workshop was held to further refine the framework and ensure its practical relevance. This gathering brought together key stakeholders, including additional CSO representatives and members of NAO, to review and provide feedback on the draft. During the workshop, participants offered critical insights and suggestions that were incorporated into the framework to strengthen its structure and adaptability. This collaborative validation process helped align the framework with all involved partners' operational capacities and expectations.

Following the feedback integration, the revised framework was presented to the National Audit Office for final approval. With the NAO's endorsement, the framework was formalised as the guiding document for SAI-CSO collaboration in Malawi. This structured process, from knowledge-sharing and drafting to validation and approval, ensured that the framework was rooted in regional best practices and responsive to local priorities, establishing a robust foundation for impactful engagement between NAO and CSOs in Malawi.

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Significance of the Engagement

Benefit, Constraints and Risks of Engagement

Benefits of engagement

The collaboration between NAO and CSOs is a strategic partnership that harnesses the strengths of both institutions to promote transparency, accountability, and good governance in Malawi's public sector. By leveraging their complementary expertise, resources, and networks, this partnership has the potential to significantly enhance the impact of audit findings, foster citizen engagement, and drive meaningful reforms. Effective collaboration between NAO and CSOs can bridge the gap between audit recommendations and actual implementation, ensuring that public resources are utilized efficiently and effectively. Furthermore, this partnership can amplify the voices of marginalized communities, promote inclusive decision-making, and strengthen democratic institutions.

The benefits of this collaboration are multifaceted and far-reaching, and include:

1. Enhanced Accountability: NAO's audits and CSO's advocacy efforts combine to promote transparency and accountability in public financial management.
2. Amplified Impact: CSO's oversight and advocacy will amplify the impact of NAO's audits, ensuring recommendations are implemented and citizens' interests are represented.
3. Citizen Engagement: CSOs will mobilize citizens to participate in governance, while NAO will provide critical information to inform their engagement.
4. Capacity Building: Collaboration will strengthen CSO capacity for audit analysis and advocacy, enabling more effective oversight.
5. Targeted Audits: CSO input will help NAO target audits on critical areas, maximizing impact.
6. Credibility Boost: CSO validation processes will enhance the credibility and legitimacy of NAO audit reports.
7. Implementation Support: CSOs will support and advocate for the implementation of audit recommendations, ensuring tangible change.
8. Constructive Dialogue: Collaboration will foster constructive dialogue between citizens, CSOs, and government, promoting mutual understanding.

Constraint of engagement

While collaboration between NAO and CSOs offers numerous benefits, several constraints can hinder effective engagement. These challenges can arise from institutional, capacity, communication, power dynamics, stakeholder, and sustainability factors. Understanding these constraints will be crucial to developing strategies that mitigate their impact and foster a productive partnership.

Constraints of engagement may include:

1. Institutional Constraints
 - Limited resources (funding, expertise)
 - Bureaucratic barriers within NAO
 - Different priorities and agendas
 - Inadequate policies and procedures
 - Competition among CSOs
2. Capacity Constraints:
 - Capacity limitations (skills, knowledge)
 - Limited technical expertise within CSOs
 - Insufficient training and support for CSO staff
 - Limited access to technology and tools

Potential Engagement Risks and Mitigation Measures

Risk ID	Risk	Likelihood	Impact	Risk Level	Mitigation Measures
1	Conflicts of Interest	Medium	High	High	Establish clear codes of conduct, declare interests.
2	Information Leakage	Medium	High	High	Develop confidentiality agreements, secure data storage.
3	CSO Capacity Constraints	High	Medium	High	Lobby for training, capacity-building support.
4	Power Imbalances	Medium	Medium	Medium	Ensure inclusive decision-making processes.
5	Resistance to Change	High	High	High	Engage stakeholders early, build support.
6	Funding Uncertainty	High	High	High	Diversify funding, secure long-term commitments, resource mobilization strategy.
7	Communication Breakdown	Medium	Medium	Medium	Establish regular communication channels.
8	Reputation Risk	Medium	High	High	Define clear roles and responsibilities for NAO and CSOs.
9	Sustainability Risk	Medium	High	High	Develop exit strategies, secure long-term funding.
10	Security Risks	Low	High	Medium	Conduct risk assessments, implement security protocols.

Risk Level Definitions:

■ Low:

Minimal threat, limited need for immediate action.

■ Medium:

Moderate threat, requires monitoring and mitigation actions.

■ High:

Significant threat, needs immediate and thorough mitigation efforts

Enabling factors for effective engagement

The NAO and CSOs in Malawi recognize that successful collaboration requires several enabling factors that establish a foundation for achieving shared goals. These factors, applicable to a wide range of engagements, support mutual efforts toward accountability, transparency, and enhanced governance. Outlined below are key enabling factors that contribute to the success of diverse NAO-CSO collaborations.

a) Capacity and Skills Development

For NAO and CSOs to engage effectively across various initiatives, both parties must possess relevant skills and technical expertise. Capacity building ensures that CSOs, citizens, and NAO staff are well-prepared to participate in diverse collaborative activities, from participatory audits to advocacy for policy influence. Joint training initiatives will enhance skills in areas such as data analysis, public financial management, and community outreach. Where needed, NAO will provide technical support to CSOs to bridge any capability gaps, ensuring effective collaboration across various projects.

b) Effective Governance Structures and Engagement Platforms

An effective institutional framework is essential for structured engagement, especially when working across multiple types of activities. NAO will establish a standardized framework and governance structures that outlines engagement levels, processes, and responsibilities, providing partners with a governance and leadership structure that supports diverse projects. To facilitate consistency and accountability, NAO and CSOs will formalize partnerships through signed agreements, setting clear expectations and reinforcing mutual accountability in all engagements.

c) Effective Communication Channels

Transparent and accessible communication is foundational for strong partnerships between NAO and CSOs. NAO will establish a range of communication channels suited to the needs of each engagement, ensuring information flows efficiently. These channels may include a digital platform for regular updates, newsletters, or even town hall meetings to foster direct dialogue. By ensuring timely, relevant communication, NAO and CSOs can sustain momentum across initiatives and ensure all stakeholders remain informed.

d) Responsive Feedback Mechanisms

Regular feedback between NAO and CSOs strengthens their collaboration and lays the groundwork for improved future engagements. By creating responsive feedback mechanisms, NAO will enable CSOs and citizens to share insights, data, and reports, contributing to a continuous improvement process. In addition, NAO will communicate any changes in policies or project timelines to ensure alignment, facilitating adaptive, responsive engagement across diverse projects.

e) Leveraging Technology for Engagement

The integration of technology enhances engagement by expanding accessibility and efficiency. NAO will use technology to create online platforms, mobile applications, or social media channels to facilitate collaboration with CSOs. These platforms will enable faster information sharing, broadening the reach of engagement efforts and empowering CSOs and citizens with tools for active participation. Leveraging technology will support various activities, from virtual meetings to real-time data sharing.

f) Resource Mobilization and Sustainability

Resource availability is critical for sustaining meaningful engagement, particularly for initiatives that require financial, technical, or logistical support. Recognizing this, NAO and CSOs will work together to mobilize resources for collaborative projects. This may involve applying for grants, building partnerships with donors, or pooling resources to ensure adequate funding for shared activities. Sustained resource mobilization efforts will help NAO and CSOs continue to pursue joint projects without financial constraints undermining their success.

g) Consistent Standards and Guidelines

To maintain professionalism and coherence across diverse engagements, NAO will establish clear standards and guidelines that define expectations for collaborative work. These standards will cover areas like data collection, reporting, and communication, ensuring all parties adhere to consistent practices. By aligning on guidelines and best practices, NAO and CSOs can foster trust, improve the quality of their outputs, and ensure that engagements meet established accountability and transparency benchmarks.

h) Political Will and Support

The success of NAO-CSO collaboration is strongly influenced by the political environment. Support from political leadership, policymakers, and legislative bodies is essential for legitimizing collaborative initiatives. NAO and CSOs will work to cultivate buy-in from these stakeholders, promoting legislative and policy reforms that advance transparency, accountability, and citizen engagement. Political will can help institutionalize collaboration, providing a stable foundation for sustained engagement.

i) Common Understanding and Shared Goals

Establishing a mutual understanding of each organization's objectives, culture, and approach fosters stronger partnerships. NAO and CSOs will work to develop a shared understanding of their roles, responsibilities, and desired outcomes. This alignment helps avoid conflicts and misunderstandings, enabling both parties to focus on achieving shared goals. By setting common objectives and desired outcomes, NAO and CSOs can effectively leverage each other's strengths, benefiting from collective efforts to drive systemic improvements in governance and accountability.

j) Inclusivity and Community Engagement

Broader community engagement is a crucial success factor in NAO-CSO collaborations. Inclusivity ensures that the voices of diverse community members, particularly vulnerable and marginalized groups, are represented in accountability initiatives. NAO and CSOs will foster inclusive engagement by creating outreach programs that invite public participation, using community forums and local engagement sessions to understand and address citizen needs effectively.

Key Strategies for Effective Engagement

1. Map and Identify Relevant CSOs:

Conduct a thorough mapping of CSOs with expertise in social accountability and community engagement to ensure meaningful partnerships.

2. Establish clear rules of Engagement:

Develop a formal partnership agreement (such as Memorandum of Understanding) with CSOs, outlining roles, responsibilities, and engagement standards for consistency and accountability.

3. Collaborate with CSOs in Planning:

Include CSOs and community representatives in planning sessions to align the framework with community needs and create a sense of shared purpose.

4. Ensure Transparency and Accountability:

Regularly publish updates on engagement activities, audit findings, and progress reports to build public trust, demonstrate openness.

5. Conduct Joint Capacity-Building Initiatives:

Collaborate with CSOs to train stakeholders on social accountability and participatory audit tools, for empowering communities to monitor public finance effectively.

6. Organize Periodic Review Forums:

Hold quarterly or semi-annual forums with all partners to assess progress, address challenges, and identify areas for improvement. These forums should be accessible across the country.

7. Conduct peer learning reviews with other SAIs and CSOs:

This will foster learning and knowledge sharing.

8. Develop a Structured Engagement Flow:

Create a clear, hierarchical engagement structure that defines specific points of contact and responsibilities at each level within the NAO, CSOs, and community representatives for seamless coordination.

9. Implement a Comprehensive Communication Strategy:

Use diverse channels including print, broadcast and social media to share audit findings and gather citizen feedback, especially targeting rural and offline populations.

10. Produce Simplified, User-Friendly Reports:

Create summarized versions of audit findings using visuals like infographics and charts and disseminate them through local media and community forums to ensure accessibility for all citizens.



6

CSO Engagement Process

Identifying and mapping CSO

Identification and mapping of the CSOs to join the NAO partnership will be conducted through a thorough due diligence exercise that will involve screening reputable CSO databases. The following steps and actions will be undertaken;

- Establish a special taskforce to undertake the identification and screening process: The taskforce team will comprise carefully selected members from CSOs and NAO with leading roles in the partnership.
- Compliance with NGORA and CONGOMA: The identification and mapping will ensure that the CSOs are compliant with relevant laws and regulatory frameworks. This includes registration with NGORA, and CSOs that are transparent and accountable in their operations.
- The identification and mapping shall at all times be in line with OPC guidelines.
- Practical experience working in social accountability: Identification and mapping exercise will focus on CSOs that have demonstrated practical experience working in the social accountability sectors. These shall include CSOs working in governance areas under health, education, public finance management and economic justice, climate justice, agriculture, infrastructure, WASH, gender justice, human rights interventions, and other areas that have a bearing on public audits.
- Adherence to the localization agenda: CSOs that are advancing capacity building for local CSOs and community-based citizen action movements. The mapping will ensure to achieve balance between roles of international NGOs with roles of local CSOs.
- Balancing interests of national level CSOs with community level CSOs: The identification and mapping will ensure a reasonable balance between working with national level CSOs, with community and grassroots CSOs
- Support for women and youth based CSOs: Mapping and identification will also prioritize the roles of women and youth based CSOs. This is in view of the need to maximize and amplify voices of the marginalized populations.
- Recognizing capacity building needs: The mapping and identification will also consider the need for the partnership to help in strengthening institutional capacity needs especially of small and emerging CSOs that show potential for significant contributions in public audit and social accountability work
- Commitment to transparency and anti-corruption: The mapping and identification will strictly focus on CSOs that are willing to make commitments to adhere to transparency, accountability, and anti-corruption
- Safeguarding: CSOs will be expected to adhere to rules regarding respect for gender, take a stand against discrimination based on gender, disability, ethnicity, race, and other considerations.
- Zero tolerance to pollicization: CSOs that are not taking political sides, engagement in partisan politics, or electioneering.
- Willingness to embrace modern technologies: The mapping will also assess CSOs that are eager to embrace and use modern technologies for advancing social accountability.

Selection of CSOs for engagement

A rigorous and prudent approach will be used in selecting CSOs to engage with NAO. To be more effective the NAO will ensure inclusivity, and the engagement will be balanced in terms of geographical representation, sectoral concentration, and organizational forms. This selection of engagement is not an automatic qualification for financial grant.



Roles and Responsibilities

Effective collaboration between CSOs and NAO relies on clearly defined roles and responsibilities, which help streamline engagement processes and maximize impact. This section outlines the key roles and responsibilities of CSOs and NAO in supporting transparency, accountability, and public engagement across various oversight and audit activities.

Roles and responsibilities of CSOs

1. Public Awareness and Outreach: Engage in awareness campaigns to educate citizens on the NAO's role, the importance of oversight in public financial management, and their rights in accessing public information. Through existing networks, platforms, and public forums, CSOs will inform the public about audit reports and findings to build a more informed and engaged citizenry.
2. Community Mobilization and Participation: Mobilize local communities to participate in public audit-related activities, fostering a participatory culture. As a bridge between citizens and the NAO, CSOs will encourage community feedback on public finance issues and advocate for citizen voices to be included in public sector audits and reforms.
3. Partnership in Participatory Audit Activities: Actively collaborate with the NAO and other stakeholders in participatory audit activities, which may include data collection, public consultations, report validation, information management, dissemination and follow-up of audit reports. Through these partnerships, CSOs will contribute to improving the relevance and impact of audits.
4. Co-create an Enabling Environment for Engagement: Work to strengthen existing networks, promote volunteerism, and sustain a constructive environment for engagement. By encouraging professionalism, transparency, and ethical conduct, CSOs will build public trust and uphold the integrity of participatory audit processes.
5. Resource Mobilization and Management: Mobilize resources for various public oversight initiatives to support engagement activities. These efforts complement NAO's resource mobilization and ensure transparency in managing funds for engagement activities.
6. Monitoring and Advocacy on Audit Recommendations: In partnership with citizens, CSOs monitor the implementation of audit recommendations, tracking progress and holding authorities accountable for actions related to public audit findings.
7. Capacity Building and Civic Education: Conduct civic education on the NAO's roles, the importance of public oversight, and citizens' rights in governance.
8. Advocacy on PFM Reforms: Advocate for addressing emerging issues and promoting reforms in the public sector and enhance NAO independence to improve the effectiveness of public finance management, transparency and accountability.
9. Upholding Standards of Professionalism and Integrity: Operate professionally, ensuring that all data and information used in audit activities are credible and validated. By maintaining impartiality, CSOs will contribute to the reliability and impact of audit and oversight processes.
10. Collaborative Engagement in Audits: When invited by the NAO, CSOs will participate in audits at various stages to represent community interest, support data collection, and help disseminate findings to the public. All CSO engagements will adhere to the framework's core values and principles.

Roles and responsibilities of NAO

1. Leadership and Coordination: Lead engagement efforts with CSOs, setting strategic directions and ensuring alignment with the national audit calendar. This includes coordinating with stakeholders to optimize public oversight activities, maximize collaborative outcomes and manage expectations.
2. Awareness Creation and Public Sensitization: Actively educate stakeholders, including citizens, about its mandate and the importance of audits for accountability and transparency. Public awareness initiatives will include outreach on NAO's work, guided by constitutional and legal mandates.
3. Information Dissemination and Access: Facilitate timely access to relevant information for CSOs and the public, using various platforms to share audit findings and resources. NAO will create information-sharing channels and develop educational materials to support citizen engagement.

4. Development of Standardized Tools and Resources: In collaboration with stakeholders, the NAO develops standardised tools and resources to support consistent and effective public engagement in oversight processes. This ensures that all parties work with reliable, uniform tools that enhance the quality of engagements.

5. Quality Assurance in Engagement Activities: Provide quality assurance for participatory audit activities, verifying data and reports submitted by CSOs to ensure accuracy and reliability. This supports the credibility and impact of the audit findings shared with the public.

6. Promoting Engagement Framework Among Government Bodies: Advocate for the engagement framework among Ministries, Departments, and Agencies (MDAs), fostering support and collaboration across government entities for citizen engagement in oversight.

7. Capacity Building for CSOs and NAO Staff: Train CSOs to interpret audit reports and understand public finance management. Continuous capacity building will be offered to CSOs and NAO staff to strengthen their skills and knowledge of participatory audit activities.

8. Establishing Engagement Structures: Implement a structured approach to engagement, creating an organized framework that supports collaboration with CSOs at national and local levels. This ensures clear roles, communication channels, and streamlined workflows. SAIs should clearly establish the parameters of the audit work with CSOs.

9. Establishment of a Secure Information Portal: To enhance information accessibility, the NAO establishes a secure, user-friendly portal where citizens and CSOs can access audit findings and submit information on oversight activities. This platform facilitates access to information, supports transparency and active citizen participation.



8

Scope and Level of Engagement

SAI-CSO collaboration will be implemented at institutional and audit engagement level.

Institutional Level

SAI-CSO collaboration at institutional engagement level will be implemented to share insights and strengthen respective relevance and impact. The institutional level of engagement between NAO and CSOs establishes the foundational framework for effective collaboration aimed at strengthening public accountability. This level focuses on creating sustainable partnerships, setting clear policies, and defining the roles and responsibilities of both NAO and participating CSOs.

At this level, engagement is beyond ad-hoc participation to a structured, strategic approach, where NAO and CSOs co-develop principles, systems, and processes that facilitate transparent and meaningful involvement of citizens in the audit process. Institutional engagement enables CSOs to become well-informed and proactive partners by offering consistent capacity-building programs, information-sharing platforms, and engagement guidelines aligned with audit objectives.

By investing in institutional engagement, NAO commits to a collaborative model that leverages the strengths of CSOs, ensuring that public resource management is more transparent, accountable, and responsive to citizen needs. This foundational partnership aligns with national goals of enhanced governance and reinforces public trust in audit institutions as key accountability entities.

Key Institutional Level Engagements:

• Strategic relationships:

These will be established in Policy Development and institutional reforms. NAO will establish engagement guidelines, co-developed with CSOs, which specify roles, expectations, and boundaries. This will ensure a structured collaboration where both parties contribute toward shared accountability goals.

• Advocacy and awareness:

CSOs can support NAO by undertaking advocacy initiatives and citizen awareness in promoting transparency, accountability and good governance. NAO-CSO will jointly lobby for budgetary support in implementing relevant provisions of the Public Audit Act.

• Research and policy analysis:

NAO and CSOs can undertake joint research and policy analysis to inform policy decisions and promote evidence-based governance.

• Capacity Building:

Regular training sessions are conducted to equip CSOs with a clear understanding of audit standards, methodologies, and the overall function of NAO. This enhances the CSOs' ability to engage effectively in audit processes.

• Information Sharing Platforms:

NAO sets up communication portals and data-sharing systems, allowing CSOs to access information on ongoing and past audits. This accessibility encourages informed participation and enables CSOs to contribute meaningfully to audit discussions.

• Public Service Accountability Monitor (PSAM):

NAO, together with CSOs, implements monitoring and evaluation mechanisms for continuous assessment of PFM, ensuring alignment with both national and international standards and goals.

SAI-CSO Audit engagement level

NAO-CSO collaboration at audit engagement level empowers CSOs to contribute effectively to audit planning, execution, reporting, dissemination and follow-up stages, promoting a collaborative environment that amplifies citizen voices in public financial oversight. At this level collaboration will be implemented with CSOs that have shared interest in the audit subjects.

Key audit engagement level areas

- **Citizen Participatory Audits:**

CPA is a strategy to uphold the people's right to a transparent government and use of public resources built on the premise that public accountability prospers with a vigilant and involved citizenry. It provides a way for citizens to be directly involved in the public audit and to find for themselves ways that they can contribute to prudent use of public money. It is a systematic way of publicly identifying the responsibilities of SAI authority's directing minds, their apparent performance and the adequacy of their public reporting, so as to force better public answering from them.

- **Engagement in phases of the audit process:**

namely planning, execution, reporting, dissemination, and follow-up on audit recommendations. CSO will participate in evidence collection, field observation, sharing information on services provided by audited entities and follow-up by supporting NAO in monitoring the implementation of audit recommendation to the raised findings.



9

Sustainable Engagement between Nao and CSOs

Sustaining engagement between NAO and CSOs is a critical component of a robust public accountability framework. This strategic partnership leverages the complementary strengths of both entities, enhancing the effectiveness of audit processes and promoting good governance. By fostering collaborative relationships, CSOs gain access to NAO's technical expertise, data, and oversight mandate, empowering them to hold governments accountable for their actions. Conversely, NAO can tap into CSOs' grassroots expertise, civic networks, and advocacy capabilities, amplifying the impact of audit findings and recommendations. Sustained engagement between NAO and CSOs thereby fortifies the accountability ecosystem, promoting transparency, citizen participation, and improved public service delivery.

The following strategies are used to ensure a sustained and effective engagement between NAO and CSOs:

a. Establish Clear Communication Channels:

NAO will spearhead the establishment of open, transparent, and regular communication mechanisms to facilitate seamless information sharing, constructive feedback, and collaborative engagement with CSOs. This will include: Designating a primary contact person for CSO engagement; Creating a shared online platform for document exchange and updates; Scheduling regular meetings and progress updates; and encouraging active listening and responsive feedback

b. Foster Mutual Understanding and Respect:

NAO and CSOs will cultivate a culture of trust, recognizing each other's distinct roles, strengths, and limitations to ensure an effective partnership. Key actions will include: Organizing orientation sessions for CSOs on NAO's mandate and processes; Providing CSO briefings on their goals, objectives, and advocacy priorities; Encouraging open dialogue to address concerns and misconceptions; and Promoting cross-learning and knowledge sharing.

c. Capacity Building and Support:

NAO will offer training and technical assistance to enhance CSOs' capacity for audit-related work and advocacy, focusing on: Audit procedures and methodologies; Data analysis and interpretation; Report writing and communication; and Advocacy strategies and stakeholder engagement.

d. Ensure Inclusive and Representative Participation:

NAO will guarantee diverse CSO representation, actively seeking input from marginalized groups, to ensure comprehensive stakeholder engagement. Strategies/ approaches for this will include Outreach to CSOs serving vulnerable populations; Targeted invitations for consultations and meetings; Inclusive language and accessible materials; and Active efforts to address power imbalances

e. Collaborate on Joint Planning and Priority Setting:

NAO and CSOs will jointly identify audit priorities, develop work plans, and set realistic objectives to maximize impact. This entails: Annual stakeholder forums to discuss emerging issues; Joint review of audit reports and recommendations; Collaborative risk assessment and prioritization; Alignment with national, regional and global development goals.

f. Establish Periodic Monitoring, Evaluation, and Feedback Mechanisms:

NAO and CSOs will design and implement joint monitoring mechanisms to assess engagement effectiveness, identify areas for improvement, and provide constructive feedback. Key components include: Regular progress reports and updates; Joint evaluation frameworks and indicators; Constructive feedback loops and lesson-learning; and Adaptive management and adjustment of strategies

e. Foster Inclusivity:

Ensure engagement includes diverse CSOs from various sectors across Malawi to avoid domination by a few organizations.

f. Promote Citizen Initiative and Ownership:

Encourage active citizen involvement in participatory audits by fostering volunteerism, patriotism, and a sense of ownership among communities and CSOs. Highlighting the importance of citizen voices in governance will strengthen their commitment to accountability work.

g. Celebrate Success and Communicate Results:

Recognize milestones and achievements through public events, announcements, and progress updates. Sharing results and celebrating success with all stakeholders enhances motivation and builds public trust in the participatory audit process.

h. Ensure Mutual Benefit in Partnership Design:

Structure partnerships around mutual goals and benefits for both the NAO and CSOs. Clear communication of each party's objectives will drive commitment and long-term collaboration, as both parties feel invested in shared outcomes.

i. Establish Media Partnerships for Public Awareness:

Work with local media to disseminate audit findings and engage citizens in accountability discussions. An informed public is more likely to participate actively in governance, holding decision-makers accountable on issues that affect their lives.

j. Strengthen the implementation of the NAO Citizen Engagement Strategy



Information & Communication Technology

The National Audit Office (NAO) of Malawi aims to leverage Information and Communication Technology (ICT) to enhance transparency, accessibility, and collaboration with Civil Society Organizations (CSOs) and citizens. By using targeted digital platforms, NAO will strengthen its engagement in multiple initiatives, ensuring that its operations and results are effectively communicated to diverse audiences.

Below are the key ways NAO plans to use in harnessing ICT to foster meaningful and impactful collaborations.

(a) Citizen Engagement Portal

The establishment of a comprehensive citizen engagement portal will serve as the backbone of NAO's digital strategy, creating a centralized platform for communication, consultation, and resource sharing. This portal will provide access to a wealth of information, including audit reports, policy updates, upcoming engagements, and guidelines.

(b) Mobile Application for Broader Reach

Recognizing the rapid growth of mobile technology in Malawi, NAO will develop a citizen engagement mobile application tailored for wider accessibility, particularly targeting younger, digital-savvy populations. The application will serve as a convenient tool for accessing NAO's resources and participating in engagements.

(c) Virtual Consultation and Dialogue Spaces

NAO aims to create digital spaces within the portal and app where virtual consultations with CSOs and citizens can be conducted. This feature will enable regular dialogue and consultations without the limitations of physical meetings, thus increasing the accessibility of NAO's engagements.

(d) Social Media Integration and Outreach

NAO will enhance its social media presence to reach a wider audience and improve interaction with citizens and CSOs. By using social media platforms, NAO will engage citizens in real time, share key information, and build a community centered around accountability. Social media will serve as an essential channel for:

- Quick Updates and Announcements: Important news, updates, and announcements can be shared instantly, ensuring that stakeholders stay informed on NAO's activities.
- Public Engagement Campaigns: NAO will leverage social media to create awareness campaigns on key issues, such as budget management or audit results, stimulating public discourse and engagement.
- Interactive Content and Stories: Through social media stories, polls, and Q&A sessions, NAO will generate interest and solicit feedback from the public, promoting active engagement with a younger, digitally active audience.

(e) Data Analytics for Enhanced Decision-Making

NAO's digital initiatives will incorporate data analytics capabilities to track engagement metrics, feedback trends, and sentiment analysis. This approach will allow NAO to gain insights into the needs and preferences of citizens and CSOs, helping tailor its strategies for better engagement. Analytics tools will support Impact Assessment of Engagements, Informed Decision-Making, and Continuous Improvement.

(f) Enhanced Accessibility and Inclusivity

NAO will consider factors like cost-effectiveness, ease of use, and accessibility in designing these ICT initiatives to ensure they meet the needs of all users, including those in rural areas or with limited access to digital resources. Strategies to promote accessibility include:

- Language Options and Localized Content: To accommodate a diverse audience, the platform and mobile app will feature multilingual support, ensuring citizens from different regions can access and understand the content.
- Offline Access and SMS Integration: For areas with limited internet connectivity, NAO will explore options like SMS notifications and offline access to certain features on the mobile app, bridging the digital divide.



Monitoring and Evaluation



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NAO, through the Planning division, in corroboration with CSOs will develop the Monitoring and Evaluation Plan for the engagement framework which will be incorporated into NAO's Strategic Plan that will be implemented annually through Operational Plans. NAO's planning division, supported by Stakeholder Engagement Team and CSOs, will be charged with the responsibility of overseeing the year- to-year implementation of the framework and monitoring of the same, internally and externally.

Periodic reviews and assessments will be undertaken to examine the level to which CSO engagement has been mainstreamed into NAO's operations and policy and to determine whether activities proposed are being implemented. The assessment will also review the monitoring process and measures to determine how to track citizen participation more clearly.

The assessment will be key in tracking progress towards the implementation of the Monitoring and Evaluation Plan. The process will provide regular feedback and early indications of whether various interventions are on track or not towards the intended objectives. It will involve collecting and analyzing data on implementation and producing regular reports. This process will further be critical in identifying more challenges and opportunities and allow NAO and CSO to take necessary corrective measures where necessary. Monitoring reports will be developed annually and will be shared with the public through platforms established by NAO.

Systematic evaluations will also be undertaken at defined intervals consistent with the NAO's strategic plan in order to determine the impact, effectiveness and sustainability of the framework.



Legal and Ethical Considerations

In the SAI-CSO collaboration framework, legal and ethical considerations are fundamental to ensuring that the partnership between the National Audit Office (NAO) and Civil Society Organizations (CSOs) upholds the highest standards of integrity, accountability, and compliance with established laws. This section outlines the legal mandates governing the audit process and the ethical guidelines that both parties must adhere to, creating a transparent and respectful environment conducive to effective citizen engagement.

Legal Considerations

The legal basis for collaboration between NAO and CSOs is rooted in constitutional and statutory provisions, which empower the NAO to engage citizens in the audit process. Key legal considerations include:

- **Mandate of the NAO:**

According to the relevant provisions of the Public Audit Act and the Constitution of the Republic of Malawi, NAO is responsible for auditing public resources and ensuring compliance with laws and regulations. This mandate supports and sometimes requires public participation and transparency in the audit process.

- **Access to Information:**

Legal frameworks such as the Access to Information Act ensure that citizens have the right to obtain information held by public bodies. This right empowers CSOs to access necessary audit-related information, enabling informed engagement and oversight.

- **Confidentiality and Data Protection:**

While promoting transparency, NAO and CSOs must adhere to laws regarding the protection of sensitive information and sources. This ensures that public sector and citizen data are handled responsibly and securely throughout the audit process.

- Recourse to Principles of National Justice, fair hearing, etc., as recognized in the Malawian Constitution.

Ethical Considerations

Ethical considerations in the SAI-CSO framework revolve around maintaining professionalism, impartiality, and respect for all stakeholders involved. These ethical principles include:

- **Integrity and Impartiality:**

Both NAO and CSOs must conduct their roles without bias, personal interest, or undue influence. This ensures that audit findings and recommendations are credible and objective, fostering public trust in the process.

- **Transparency and Accountability:**

Ethical guidelines require open communication about the goals, processes, and outcomes of audits. By consistently sharing findings and respecting public feedback, NAO and CSOs strengthen citizen trust and uphold their accountability commitments.

- **Respect for Stakeholder Rights:**

The framework ensures that citizens, CSOs, and public officials are treated with respect and fairness. This involves valuing diverse perspectives, maintaining confidentiality when necessary, and protecting the rights of all parties to contribute freely and safely.

- **Confidentiality:**

The framework shall ensure that CSOs must at all times adhere to the highest level of confidentiality. They should under no circumstances disclose information obtained in the auditing process to third parties, either orally or in writing, except for the purpose of meeting the National Audit Office's statutory responsibilities as part of the National Audit Office's normal procedures or in accordance with relevant laws governing the Republic of Malawi.

- **Political Neutrality:**

NAO and CSOs shall maintain both the actual and perceived political neutrality in the implementation of the framework. This implies that both CSOs, the National Audit Office, its management and all members of staff must act in a politically neutral and independent manner.

- **Conflict of Interest:**

The NAO and CSOs should declare any possible or real conflict of interest in the implementation of this Framework.

- **Non-discrimination:**

All partners should adhere to the principles of inclusiveness and non-discrimination.

Abuse and Exploitation: All partners should proactively prevent all forms of abuse and exploitation.

Through adherence to these legal and ethical principles, the NAO-CSO framework fosters a collaborative environment that respects legal mandates and promotes ethical conduct, building a robust foundation for transparency, accountability, and effective citizen participation in public audits.



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Conclusion

The NAO-CSO collaboration framework establishes a vital partnership between the National Audit Office and Civil Society Organizations, aimed at enhancing governance, accountability, and public participation in Malawi. By fostering structured and purposeful engagement, this framework empowers CSOs to play an active role in Public Financial Management (PFM), promoting transparency, reducing corruption, and ultimately ensuring that public resources are effectively utilized to benefit all Malawians.

This engagement is a significant step towards bridging the gap between government institutions and citizens, reflecting constitutional mandates and international best practices such as the INTOSAI-P 12 principles. Through various participatory mechanisms, CSOs are positioned to influence and contribute to the development of policies that address the needs of their communities. The NAO-CSO collaboration is not only a mechanism for improving service delivery but also a pathway for building public trust and enhancing the accountability of public institutions.

Ultimately, the successful implementation of this framework depends on continuous, open dialogue and mutual respect between the NAO and CSOs. Through active engagement, this partnership will drive positive change, building a robust, transparent governance system that supports Malawi's development objectives and fosters greater public confidence in its institutions.



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Annex

Glossary

Accountability: The obligation of public officials, organizations, and institutions to be answerable for their actions, particularly regarding the use of public resources.

AICC: African Institute of Corporate Citizenship, the coordinating partner in the CADRE project.

CADRE Project: Collaborative initiative funded by the Ministry of Foreign Affairs, France, to enhance public sector accountability and citizen engagement.

CSO: Civil Society Organization, a non-governmental entity representing citizens' interests in governance and public oversight.

IDI: INTOSAI Development Initiative, an international body supporting Supreme Audit Institutions in improving governance and transparency.

Inclusivity: Ensuring diverse and marginalized voices are represented and involved in decision-making processes.

INTOSAI: International Organization of Supreme Audit Institutions, promoting public sector accountability worldwide.

NAO: National Audit Office, the Supreme Audit Institution of Malawi responsible for auditing public resources.

PFM: Public Financial Management, the system by which public resources are planned, directed, and controlled.

Transparency: The principle of openness and accessibility of information to stakeholders and the public.

TI: Transparency International, a global organization fighting corruption and promoting good governance.



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