

This document sets out a proposed protocol for remotely auditing the use of the DCED Standard for Results Measurement. It clarifies expectations and requirements for programmes considering or undergoing a remote audit. Remote audits are currently in a trial phase, and this protocol will be updated once sufficient experience has been gained.

## WHEN TO DO AUDITS REMOTELY

Remote audits have both advantages and disadvantages. The key advantages are:

- Reduced logistics and travel costs.
- Reduced environmental impact.
- Feasible when travel is not permitted.

The key disadvantages are:

- Remote meetings are harder and less engaging for all participants. It can be harder for participants to clarify points to the auditors, and restrict the use of visual aids.
- Time-zone constraints and fatigue from remote meetings can reduce the amount of time in a day spent on audits. This means it is essential for the audit scope and timetable to be agreed before deciding to conduct a remote audit.
- All participants need strong internet access. While head offices typically have strong internet access, this may limit feasibility when staff are working from home, or co-facilitators are based in remote locations.

Remote audits are likely to be more relevant for smaller programmes, which have fewer interventions to audit, are more cost sensitive, and where travel costs make up a greater proportion of the total audit budget (because fewer interventions are being audited). They might also be particularly relevant for multi-country programmes.

Remote audits might be inappropriate for larger programmes, where it is not feasible to assess a necessary sample of interventions within an appropriate timeframe. The final decision as to whether a remote audit is appropriate lies with the DCED Secretariat, in consultation with the proposed auditors.

## PILOT PHASE

When the DCED Standard was first developed in 2008, an initial round of pilot audits was done to trial the process and fine-tune the system. Similarly, in order to develop a system for conducting remote audits, the audit will be trialled on a small number of projects.

Consequently, the initial programmes which decide to have remote audits will need to agree that they will be pilot cases. In an extreme scenario, the auditors might conclude that a subsequent visit is still required for the audit results to be conclusive. In all cases, the audit report will clearly state that the audit was done remotely, along with any limitations that the process entails.

## WHAT THE PROGRAMME MUST PROVIDE

In order for a remote audit to take place, the programme must be able to provide the following. If they are not available, then remote audits will not be possible:

- **Internet connectivity.** All staff on the call need to have reliable, consistent internet access, capable of high-quality video calls.
- **Appropriate technology.** Skype is typically not reliable enough for long meetings. We will use a professional on-line meeting platform; this could either be one that the programme already uses and is familiar with, or a standard tool such as Zoom or ClickMeeting. While calls can be made from a laptop, they need to have a sufficiently good microphone, sound, and video connections to enable a group discussion. It is compulsory to have screen sharing options, so that both the programme and auditor can share their screens as needed during calls. Teams are often

interviewed together (as communicated in the schedule which is shared in advance by auditors). To minimise risk of different connections, all programme staff who are part of the interview should be physically in the same place during the call, unless prevented by a lockdown.

- **Requirements during a lock-down.** If the country is under lockdown, the requirement on programme staff being physically located in the same space can be relaxed. However, it is critical that all staff have sufficiently good internet connections at home, and that they have a way to remotely access documents of relevance to the audit. This should be carefully checked by the programme before the audit. If, during the audit, it emerges that these requirements are not met, the Secretariat reserve the right to cancel the audit.
- **Availability of documents and teams.** Having a remote audit does not reduce the workload on a team, as the audit still requires documents to be sent six weeks in advance, and to have the same meetings. The auditors will expect to ask for additional documents during the audit if necessary, and these must be promptly sent to the auditor (within four business hours of the request). Additional documents will be included at the auditors discretion.
- **Co-facilitators/implementing organizations present at programme office when feasible.** If co-facilitators/implementing organizations need to be interviewed, they should be present in the programme office. Interviewing them in another location might require a different technology, raising the risk of unpredictability of different connections, testing again, et cetera. We recognise, however, that this may not be feasible in cases where the co-facilitators or implementers are based in the field and have a long way to travel, or due to travel restrictions imposed by covid-19. If so, the feasibility of a remote audit should be discussed with the DCED Secretariat.

## HOW IT WILL WORK

We expect the audit to proceed as follows:

- **No change to audit requirements.** Unless required for remote working, there will be no change to audit requirements and processes.
- **Test connectivity.** The auditors and the programme should hold a video call in the planning stages of the audit, to check that the internet connection works and a good discussion can be held. During this call, they should test screen sharing features, sending documents and any other features that might be required and agreed on during the planning phase.
- **Train staff on the meeting platform software.** If necessary, the programme should train staff on the software so that meetings can be held efficiently.
- **Provide IT support.** The programme should have an IT specialist on standby, available to help in the case of any technical issues.
- **Enable video calls with screen sharing when necessary.** Data collection will take place over video calls, utilising screen sharing where necessary to check additional documents, databases, aggregation systems, etc.
- **Share documents during audits.** Similar to what applies in an in-person audit, during the course of a remote audit if the programme shares any new documentation, it will only be accepted at the auditors' discretion (typically if shared within four hours of the request being made). The auditors might choose not to consider any new documentation shared while the audit is being done if he/she feels it is not appropriate.
- **Time meetings appropriately to minimise fatigue.** Long remote meetings are tough for the interviewers and respondents. However, meetings will need to last at least half a day / four hours (with short breaks) to maintain the rigour that is needed.
- **Highlighting on the audit report.** The audit report will mention that the audit was remote rather than in person and that the remote audit process is still in its pilot phase. If there is any concern that this has reduced the robustness of the process, this will be mentioned in the audit report.