



National Audit Office
Republic of Malawi

DEEPENING
ACCOUNTABILITY
THROUGH INCLUSIVE
ENGAGEMENT



2025-2029

Citizen Engagement Strategy



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List of Abbreviations

NAO	National Audit Office of Malawi
SAI	Supreme Audit Institution
INTOSAI	International Organisation of Supreme Audit Institutions
UNICEF	United Nations Children's Fund
AFROSAI-E	African Organisation of English-Speaking Supreme Audit Institutions
MW2063	Malawi Vision 2063
UNSDG	United Nations Sustainable Development Goals
Agenda 2063	African Union Agenda 2063

Foreword



Thomas Makiwa
Auditor General

I am pleased to introduce the National Audit Office's (NAO) Citizen Engagement Strategy, a critical component of our ongoing efforts to deliver the objectives outlined in the NAO Strategic Plan (2021–2025). This strategy underscores our commitment to enhancing transparency, accountability, and public trust by actively engaging citizens and Civil Society Organisations (CSOs) in our work. By fostering stronger connections with these stakeholders, we aim to ensure that public sector oversight is inclusive, informed, and responsive to the needs of Malawian society.

The Citizen Engagement Strategy is anchored in our broader Communication and Stakeholder Engagement (CSE) Strategy, which provides details of the operational steps needed to achieve our strategic goals. It is further guided by the Communication and Stakeholder Engagement Policy, ensuring that all initiatives align with our overarching mission and values. Through this strategy, we seek to create a structured approach for the development and execution of specific activity plans that promote collaboration and dialogue with the public.

The success of this strategy hinges on several key factors:

Leadership and Management Support: To strengthen accountability across the public sector, visible commitment from NAO's leadership is crucial. As champions of this strategy, we must lead by example, ensuring its adoption and integration across all levels of our institution.

Internal Stakeholder Engagement: Achieving the objectives set forth in this strategy requires the active involvement of NAO staff and internal stakeholders. Understanding their roles and responsibilities and participating in the strategy's execution will be vital to its success.

Progress in implementing this strategy will be continuously reviewed as part of our evaluation of the associated operational plans. I am confident that with the collective support of NAO leadership, staff, and our valued external stakeholders, we will achieve the transformative outcomes envisioned in this Citizen Engagement Strategy.

Acknowledgements

The Government of Malawi extends its sincere gratitude to all stakeholders and institutions whose invaluable contributions have been instrumental in developing the first Citizen Engagement Strategy (2025–2029).

Special appreciation is extended to the Auditor General, Mr. Thomas K.B. Makiwa, whose leadership and vision guided this initiative. The Government also recognizes the Directors of Regularity Audits, Mr. Gerald Pute; Specialised Audits, Mr. Charles Maseya; and Corporate Services, Ms. Memory Kaleso, along with the senior management of the National Audit Office (NAO) for their unwavering policy guidance and oversight throughout the development process.

The Government further acknowledges the dedication and commitment of the core drafting team, whose expertise and hard work played a pivotal role in formulating this strategy. In particular, heartfelt thanks go to Mr. Timothy Mponela, Mr. Sosten Chinkonda, Ms. Jika Mapila, Dr. Caroline Mphande, Mr. Rabson Kagwamminga, Mr. Paul Soko, Ms. Yacinta Phiri, Ms. Chikondi Pinden, Ms. Thembisile Kamuyambeni, Mr. Harrison Makwenda, Ms. Priscilla Chimango, and Ms. Maggie Kasambwe for their valuable contributions.

The Government also expresses its profound appreciation to Ms. Zakiya Fareed from AFROSAI-E, whose expertise as a consultant was instrumental in leading and shaping the development of this strategy.

Additionally, the Government extends its gratitude to all civil society organizations (CSOs), development partners, and government entities and agencies at both the district and central levels, whose collective insights and feedback significantly enriched this document. Their participation has ensured that the strategy is both comprehensive and reflective of the needs of Malawian citizens.

Finally, the Government conveys its deepest appreciation to the European Union and Government of Ireland, through UNICEF Malawi, for the generous financial support, which was essential in facilitating the formulation process of the Citizen Engagement Strategy. Without their commitment and partnership, this milestone achievement would not have been possible.

This strategy stands as a testament to the power of collaboration, shared vision, and collective action in advancing public accountability and citizen participation in governance.

Executive Summary



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National Audit Office of Malawi (NAO), as mandated by the Public Audit Act, 2003, audits the use of public funds in Malawi. As the Supreme Audit Institution (SAI) of Malawi, NAO is a member, and subject to the Standards and Pronouncements of the International Organisation of Supreme Audit Institutions (INTOSAI). NAO is also subject to National Policies and Priorities like the United Nations Sustainable Development Goals (UN SDGs), Malawi Vision 2063 (MW2063) and the African Union Agenda 2063.

The UN and INTOSAI recognise the value of cooperation between SAIs and citizens in enhancing public accountability. INTOSAI P-12

“The Value and Benefits of SAIs” makes provision for SAIs to engage with citizens as a key stakeholder in the accountability cycle. This requires SAIs to make the audit results accessible to the citizens, encourage citizens to understand the role and mandate of SAIs, and include citizens in the audit process.

This strategy addresses these requirements by setting out a framework for NAO to develop a functional relationship directly with citizens and to engage them through Civil Society Organisations (CSOs).

Four objectives will guide the activities related to the strategy and these include:

- 1 Raise awareness about the mandate of NAO.
- 2 Share the audit results and potential impact with the citizens.
- 3 Allow citizens to provide information that could influence audit topics.
- 4 Receive feedback from citizens about NAO and its work.

The levels, mechanisms, and issues for engagement are detailed in this document and may be summarised as follows:

- **Levels of engagement:** Engagement occurs at three levels — directly between NAO and citizens; through CSOs; and via media platforms.
- **Mechanisms:** These include digital platforms (website, social media, mobile apps), public outreach events, citizen feedback channels, CSO joint activities, and media engagements.
- **Issues for engagement:** Key focus areas include raising awareness of NAO's mandate, dissemination of audit findings, citizen input into audit planning, tracking audit recommendations, and receiving feedback on NAO's services. These dimensions of engagement provide a structured approach to ensure citizen voices are integrated into the public audit and accountability ecosystem.

The implementation of this strategy will not only increase the impact of NAO's reports but also empower and involve the citizens in ensuring fiscal responsibility and good governance.

01

Introduction

The National Audit Office (NAO), as Malawi's Supreme Audit Institution (SAI), plays a pivotal role in promoting transparency, accountability, and sound financial management in the public sector. In recent years, there has been growing recognition—both locally and globally—of the value of involving citizens in public oversight processes, particularly audits, to improve governance outcomes and enhance public trust.



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The Citizen Engagement Strategy (CES) is NAO's deliberate and structured response to this shift. It institutionalizes citizen participation in audit processes as a means of strengthening democratic governance and promoting a culture of accountability. Grounded in the principles of participatory governance, the strategy aims to increase the relevance, accessibility, and impact of NAO's audit work.

Building on the commitments outlined in NAO's 2021–2025 Strategic Plan—particularly those related to stakeholder engagement and enhancing institutional visibility—the CES seeks to deepen collaboration with citizens and Civil Society Organisations (CSOs). It outlines mechanisms for involving these stakeholders in the planning, implementation, and follow-up of audits, ensuring that NAO's work reflects public concerns and contributes meaningfully to national development objectives.

Specifically, the strategy targets key areas critical to advancing public financial accountability. These include enhancing transparency in public resource management, fostering inclusive participation in budget and audit processes, and strengthening oversight mechanisms. Through this approach, the CES aligns with Malawi's national development blueprint, Malawi 2063, and global frameworks such as the Sustainable Development Goals. Ultimately, the strategy provides a comprehensive framework for engaging citizens and CSOs in NAO's work, thereby reinforcing the institution's commitment to inclusive governance, citizen empowerment, and improved service delivery.

1.1 NAO's Vision, Mission, and Core Values

The Citizen Engagement Strategy embodies NAO's values by institutionalizing transparency (through audit dissemination), inclusiveness (via CSO partnerships), and accountability (by empowering citizens to track recommendations). This aligns with NAO's Strategic Outcomes, particularly enhancing stakeholder confidence (Outcome 1) and improving service delivery (Outcome 3). Below is an outline of NAO's Vision, Mission and Core Values.

Vision

An independent Supreme Audit Institution that promotes good governance.

Mission

To provide assurance on accountability, transparency, integrity, and value for money in the management of public resources to all stakeholders through quality audits.

Core Values

In delivering its mandate and implementing this strategy, NAO is guided by the following principles:

- **Independence:** Conducting audits without influence or bias.
- **Professionalism:** Upholding high standards, ethical conduct, and competence.
- **Integrity:** Acting fairly, confidentially, and justly.
- **Transparency and Accountability:** Communicating openly and owning decisions.
- **Innovation:** Improving audit services through adaptive solutions.
- **Inclusiveness:** Valuing diverse stakeholder contributions.
- **Confidentiality:** Protecting sensitive information while fostering trust.

1.2 International, Regional, and National Frameworks Guiding the Strategy

1.2.1 National Legal and Policy Frameworks

The development of the Citizen Engagement Strategy is firmly grounded in Malawi's legal and policy environment. At the national level, the **Constitution of the Republic of Malawi** provides for the right to access information and public participation, laying a strong foundation for citizen engagement in governance.

The **Access to Information Act (2016)** further reinforces this right by promoting transparency and the free flow of information from public institutions to the public. It supports citizen oversight by enabling access to critical data on the use of public resources and government decision-making, thus enhancing participatory governance.

Additionally, the **Public Audit (Amendment) Act (2023)** and the **Public Finance Management Act (2022)** provide the legal mandate for the NAO to conduct audits and promote transparency in the use of public resources. These statutes affirm NAO's independence and its responsibility to inform both Parliament and the public about how public funds are used. The Citizen Engagement Strategy operationalizes these legal provisions by expanding public participation in audit processes, thereby strengthening accountability and oversight.

1.2.2 Sustainable Development Goals (SDGs) 2030

The **Sustainable Development Goals (SDGs)** are a set of 17 global objectives adopted by the United Nations to address critical social, economic, and environmental challenges by 2030. **Goal 16** specifically promotes peaceful, inclusive societies, access to justice, and effective, accountable, and transparent institutions.

Citizen engagement in auditing contributes directly to **Target 16.6** (developing effective, accountable, and transparent institutions) and **Target 16.7** (ensuring responsive, inclusive, and participatory decision-making). Through this Strategy, NAO aligns its work with the SDGs by enhancing transparency, public oversight, and accountability in public finance management.

1.2.3 ISSAI 130 – Code of Ethics

ISSAI 130 – Code of Ethics outlines the fundamental principles of public sector auditing, including integrity, independence, objectivity, competence, confidentiality, and professional behaviour. These principles foster trust and credibility in the audit process and ensure that audit work serves the public interest.

By adhering to these ethical standards, NAO strengthens its commitment to citizen participation, guaranteeing impartial and responsible engagement with stakeholders and ensuring that citizen concerns are handled professionally.

1.2.4 INTOSAI P-12 – The Value and Benefits of SAIs

INTOSAI P-12 describes how SAIs can add value to society through enhanced transparency, accountability, and good governance. It encourages SAIs to engage citizens to ensure audits address public concerns and become more impactful.

NAO's Citizen Engagement Strategy is aligned with these principles. By involving citizens in audits, NAO increases the relevance of its work, enhances transparency, and builds public confidence in government institutions and financial systems.

1.2.5 INTOSAI CBC Framework on Engagement with CSOs

The **INTOSAI Capacity Building Committee (CBC)** framework on **Engagement with Civil Society Organisations** guides SAIs in fostering partnerships with CSOs. The framework advocates for inclusive collaboration to increase transparency, responsiveness, and accountability in public financial management.

Through this Strategy, NAO strengthens its audit functions by incorporating inputs from CSOs and broader society. This partnership ensures that audit findings are technically rigorous and socially relevant, thereby enhancing the public value of audit work.

1.2.6 AFROSAI-E SAI-CSO Relations Guideline

The **AFROSAI-E SAI-CSO Relations Guideline** promotes effective partnerships between SAIs and CSOs to improve public financial oversight and transparency. It encourages mechanisms for citizen involvement to make SAI work more accessible and responsive.

NAO's Strategy embraces this guidance by establishing structured avenues for CSO and citizen participation in audits. This not only improves the credibility of audit outcomes but also ensures they resonate with citizens' needs and contribute to improving governance in Malawi.

1.2.7 Malawi 2063

Malawi 2063 is the country's long-term development blueprint, envisioning an inclusively wealthy and self-reliant industrialized nation by the year 2063. **Enabler 2** of the vision highlights the importance of sound governance systems and institutions, with citizen engagement being a critical factor in promoting accountability and transparency.

By engaging citizens in audit processes, NAO contributes to the governance enabler of Malawi 2063, reinforcing public trust and ensuring that resources are used efficiently for national development. Citizen involvement helps track progress on development goals and strengthens the government's social contract with its people.

1.2.8 NAO Strategic Plan (2021–2025)

NAO's Strategic Plan (2021–2025) outlines its mission to promote accountability, transparency, and value for money in public resource management through quality audits. One of its core objectives is to enhance stakeholder engagement, including citizen participation.

This Strategy supports that goal by establishing a platform for citizens to engage in audit processes, provide feedback, and access audit findings. It also creates a two-way communication mechanism where citizens can raise concerns and participate in oversight, thus making audits more effective and responsive to public priorities.



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1.3 The Process of Developing the Citizen Engagement Strategy

The NAO adopted an inclusive and comprehensive approach to developing this citizen engagement strategy. Recognizing the importance of diverse perspectives, NAO conducted extensive stakeholder consultations at both district and central levels. At the district level, NAO engaged with various CSOs and Area Development Committees (ADCs) who act as the voice for citizens. These meetings aimed at formulating strategies for collaboration between NAO and CSOs in the audit process.

At the central level, NAO consulted with Development Partners, National CSOs, government entities, and agencies to gather broader feedback and secure support for the strategy's implementation. This multi-tiered consultation process ensured a wide range of inputs, fostering collective ownership and shared commitment to the strategy's successful implementation. By involving stakeholders from different sectors and levels, NAO aimed to create a robust and effective citizen engagement framework that resonates with the needs and expectations of all parties involved.

02

Situational Analysis

The situation analysis for this strategy is based on insights gathered from extensive consultations with key stakeholders during the strategy's development and other collaborations with CSOs. During these engagements, diverse groups, including CSOs, government bodies, and development partners, provided valuable feedback on the current state of citizen and CSO engagement with NAO. These discussions highlighted the need for a more structured and inclusive approach to stakeholder engagement, particularly in the audit processes, to improve transparency and accountability in public financial management.



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2.1 Strengths, Weaknesses, Opportunities and Threats (SWOT) Analysis

This SWOT analysis forms an important component in shaping the Citizen Engagement Strategy by providing a clear understanding of NAO's internal capacities and the external factors influencing its engagement with CSOs and citizens. Furthermore, it highlights NAO's strengths and opportunities, such as its legal mandate and existing partnerships, while addressing weaknesses like limited resources and engagement mechanisms.

Additionally, it identifies external challenges, including trust issues and communication gaps that may hinder effective collaboration. By systematically evaluating these factors, the SWOT analysis ensures the strategy is both realistic and proactive, laying the groundwork for more structured, transparent, and inclusive engagement with all stakeholders.

SWOT ANALYSIS DESCRIPTION

Strengths

- NAO's commitment to promoting good governance, accountability, transparency, and integrity in public resource management.
 - Existing engagement mechanisms, including publishing audit reports, and joint awareness campaigns.
 - NAO's clear legal framework, such as the Constitution of Malawi, Public Audit Act, and Access to Information Act, which support citizen and CSO engagement.
 - NAO's recognition and support from development partners and external reviews by bodies like AFROSAI-E.
 - Strong demand for NAO's work from academic institutions and CSOs focused on transparency and accountability.
-

Weaknesses

- Lack of structured guidelines or a framework for CSO engagement, limiting effective collaboration.
- Resource constraints, particularly financial and technological, hindering sustainable engagement.
- Communication challenges, including technical language in audit reports and limited mechanisms for feedback from CSOs.
- Internal resistance within NAO regarding external collaboration, and limited knowledge of the importance of stakeholder engagement among staff.
- Trust and perception issues, with CSOs perceiving NAO as biased or ineffective.

SWOT ANALYSIS DESCRIPTION

Opportunities

- Opportunities to leverage media and development partners to enhance information dissemination and awareness.
- Potential for stronger partnerships with CSOs due to their extensive presence and experience in advocacy, research, and reform.
- Availability of legal instruments like the Constitution and Access to Information Act to empower CSOs in their oversight roles.
- Growing interest from students and researchers in audit processes.
- Political support for NAO's mandate, along with strategic CSO networks to facilitate reform in public financial management.

Threats

- Limited engagement and capacity of CSOs in understanding the technical aspects of public financial management audits.
- Limited donor support for CSOs working in public finance, reducing their capacity to participate effectively.
- Long-standing culture of secrecy within public entities, limiting access to information and fostering mistrust between NAO and CSOs.
- Differing objectives and approaches between NAO and CSOs, complicating alignment of efforts.
- Internal challenges in NAO related to autonomy concerns and confidentiality issues in engaging with external stakeholders.

03

Strategic Direction

This chapter provides the foundational framework for NAO's Citizen Engagement Strategy, which aligns with the institution's core mandate of promoting good governance through accountability, transparency, and integrity in the management of public resources.

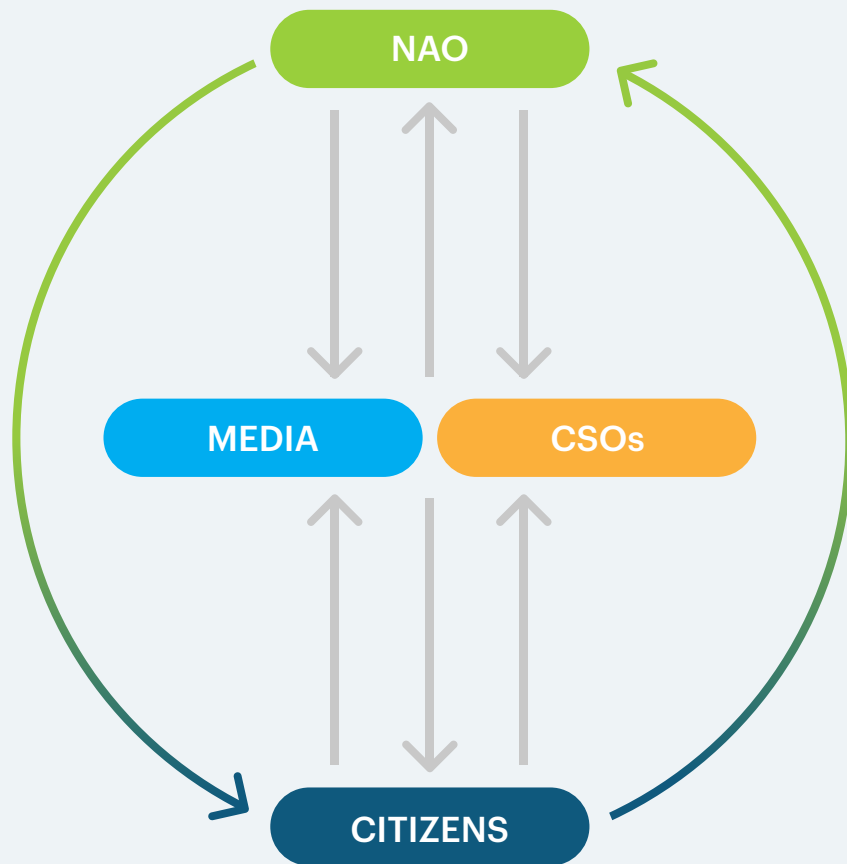
3.1 The Strategy for Engaging with Citizens and Civil Society Organisations

NO.	OBJECTIVES	STRATEGIES	OUTCOMES
1	Raise awareness among citizens and CSOs about NAO and its mandate.	Implement multi-channel communication campaigns targeting both the public and CSOs to promote understanding of NAO's role in public accountability.	Increased awareness and recognition of NAO's mandate among citizens and CSOs.
2	Improve access to audit findings and their implications.	Disseminate audit results through accessible formats using digital platforms, community structures, and CSO networks.	Citizens and CSOs are better informed and more engaged with audit outcomes.
3	Facilitate citizen and CSO input into audit planning and follow-up processes.	Establish secure, inclusive feedback mechanisms for citizens and CSOs to suggest audit topics and monitor implementation of recommendations.	Broader stakeholder participation in audit processes and improved tracking of audit impact.
4	Strengthen feedback mechanisms to improve NAO services and responsiveness.	Enable regular collection and analysis of feedback from citizens and CSOs to inform institutional learning and service delivery.	Enhanced trust, relevance, and responsiveness of NAO based on stakeholder feedback.
5	Strengthen collaboration with CSOs to enhance citizen engagement and audit impact.	Establish formal partnerships and coordination platforms with CSOs for joint awareness campaigns, audits follow-up, and public outreach.	Greater citizen reach, shared accountability roles, and increased use of audit findings.
6	Build the capacity of CSOs to engage meaningfully with audit processes.	Conduct tailored training and learning sessions for CSOs on audit literacy, budget oversight, and evidence-based advocacy.	Improved CSO capacity to interpret and use audit findings for public interest advocacy.

3.2 Information Flow between NAO and Citizens

NAO has three channels of information flow with the citizens:

Diagram 1:
Information flow
between NAO and
citizens



The two-way flow of information that NAO envisions with citizens has three levels – directly between NAO and the Citizens, via the media, and via CSOs.

While this strategy focuses on direct engagement with citizens and using CSOs to reach citizens, it will also guide the media engagement strategy to achieve the citizen engagement objectives.

The table below details the mechanisms that will enable this flow of information.

LEVEL OF ENGAGEMENT ENGAGEMENT MECHANISMS

<p>1</p> <p>Direct Engagement with Citizens</p>	<ul style="list-style-type: none"> ■ NAO website ■ NAO social media platforms (e.g., Facebook, Twitter/X, Instagram, LinkedIn) ■ Public feedback platforms (e.g., Citizen Eye, web portal, toll-free number) ■ Public events (e.g., open days, public lectures) ■ Engagement through community structures (e.g., VDCs, ADCs, religious groups, youth clubs) ■ Outreach programmes (e.g., corporate social responsibility initiatives, engagements with schools, universities, and local communities)
<p>2</p> <p>Engagement through CSOs</p>	<ul style="list-style-type: none"> ■ Strategic meetings and consultations ■ Capacity-building workshops ■ Audit-specific dialogue sessions ■ Joint community events and campaigns ■ Joint outreach activities (including through community radios) ■ Joint community meetings
<p>3</p> <p>Engagement via the Media</p>	<ul style="list-style-type: none"> ■ Press releases and feature articles (including editorials) ■ Press briefings and media engagement sessions ■ Radio programmes at national and local levels ■ Television shows and panel discussions ■ Documentary and video content production ■ Advertorials ■ Letters to the Editor (as a means for citizen feedback to NAO)

04

Implementation Arrangements



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4.1 Application of the Strategy

NAO is the primary custodian of this strategy. Its implementation will be overseen by the Public Relations Office, with support from relevant NAO structures. To ensure the successful execution of this strategy:

- 1 NAO will incorporate its activities into the Annual Operational Plan.
- 2 Detailed activity plans will be developed based on the Annual Operational Plan.
- 3 NAO staff, as identified by the Public Relations Office, may participate in activities related to this strategy.
- 4 The implementation process will be monitored as activities are completed.
- 5 Progress reports will be produced at mid-year and year-end to assess the effectiveness of the strategy.

4.2 Stakeholder Engagement at National and Local Levels

Effective engagement with CSOs requires a structured approach that recognizes both national and local priorities. While NAO's mandate remains overarching, specific issues of engagement will be categorized as follows:

NATIONAL

- Raising awareness of NAO's mandate.
- Dissemination of the Auditor General's reports on government accounts.
- Performance audits on national projects.
- Discussions on policy matters.
- Advocacy for governance reforms.
- Citizen input in audit planning.
- Collecting feedback on NAO's services.

LOCAL

- Raising awareness of NAO's mandate.
- Dissemination of the Auditor General's reports on local government accounts.
- Performance audits within specific localities.
- Discussions on policy matters at the local level.
- Citizen input in audit planning.
- Collecting feedback on NAO's services.

4.3 Register of CSO Partners

To facilitate structured engagement, NAO has established a register of CSO partners, categorizing organizations based on their national or local-level operations. The Public Relations Office will maintain this register and update it annually or as new CSO partners are identified.

4.4 Risks and Mitigation Measures

The successful implementation of this strategy may face certain risks. The table below outlines key risks and the corresponding mitigation measures:

RISK	MITIGATION MEASURES
Limited Resources (Human and Financial)	<ul style="list-style-type: none"> ■ Recruit dedicated Public Relations Officers (PROs). ■ Allocate specific budgets for citizen engagement activities. ■ Mobilize external resources and partnerships to support strategy implementation. ■ Strategically plan activities to align with available NAO staff capacity.
Delays in Recruitment	<ul style="list-style-type: none"> ■ Utilize available staff for interim support while recruitment processes are underway.
Coordination Challenges Due to Audit Commitments	<ul style="list-style-type: none"> ■ Schedule engagement activities with full consideration of the audit cycle. ■ Align citizen engagement activities with key audit timelines. ■ Share participation and support requirements well in advance. ■ Develop and regularly update an events calendar to avoid clashes and ensure adequate preparation.
Inadequate Message Simplification Leading to Misunderstanding	<ul style="list-style-type: none"> ■ Apply Plain Language principles in all communication materials. ■ Use visuals, infographics, and simplified illustrations to improve understanding.
Distortion of Meaning During Translation into Local Languages	<ul style="list-style-type: none"> ■ Engage professional translators with relevant sector knowledge. ■ Keep messages simple and free from technical jargon. ■ Train spokespersons to ensure consistency and clarity in message delivery.
Exclusion of Certain Communities Due to Communication Barriers (e.g., lack of technology access)	<ul style="list-style-type: none"> ■ Use multiple communication channels, including offline options such as radio, television, and suggestion boxes at strategic locations.
Reputation risks if CSO partners misrepresent their relationship with NAO	<ul style="list-style-type: none"> ■ Clearly define engagement terms with CSOs/networks/coalitions. ■ Regularly update stakeholders on NAO's legal frameworks and engagement principles. ■ Focus communication on citizen engagement rather than CSO partnerships
Balancing transparency with confidentiality obligations	<ul style="list-style-type: none"> ■ Adhere to NAO's operating procedures, legal frameworks, and ethical codes.

05

Monitoring and Evaluation

Monitoring and Evaluation Framework for the Citizen Engagement Strategy

This chapter outlines the monitoring and evaluation (M&E) mechanisms and structures that will guide the implementation of the Citizen Engagement Strategy. Effective M&E is crucial to track progress and ensure that the strategy achieves its intended outcomes. To support this, a comprehensive framework has been established with clearly defined output indicators, along with annual targets. These are detailed in Annex 1.



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5.1 Mechanisms for Monitoring and Evaluation

The M&E framework for the Citizen Engagement Strategy relies on a combination of qualitative and quantitative approaches to monitor progress, assess performance, and evaluate impacts. Regular monitoring will be conducted to ensure that the strategy stays on track to meet its goals, with key indicators used to measure both short-term outputs and long-term impacts. The following mechanisms will be used to monitor and evaluate the strategy:

Activity and Performance Reports: Reports will be generated for each activity carried out under the strategy. These will include monthly, quarterly, and annual reports, which will capture the progress against the established targets, identify any challenges, and suggest corrective measures where needed.

Process Monitoring: The inputs, processes, and outputs will be assessed through continuous performance monitoring using progress reports. This will include tracking the implementation of

key activities such as public awareness campaigns, sensitization meetings, and the development of communication platforms.

Effectiveness Monitoring: To evaluate the impact of the strategy, effectiveness will be measured using citizen feedback mechanisms, such as customer satisfaction surveys, public perception surveys, and feedback from CSOs. These surveys will assess how well the strategy is enhancing citizen engagement and contributing to greater transparency and accountability in public financial management.

Operational Targets and Indicators: A set of objectively verifiable indicators will be used to measure progress towards achieving the strategy's outputs and outcomes. These indicators will monitor key activities, such as sensitization meetings, public awareness campaigns, and the use of communication channels to share audit results with citizens.

Structured Feedback Mechanisms: Platforms such as interactive websites, suggestion boxes, and social media will allow citizens to provide feedback on audit matters. This feedback will be incorporated into M&E processes to ensure that citizen perspectives are integrated into decision-making and policy improvement efforts.

Through these M&E mechanisms, the progress and effectiveness of the Citizen Engagement Strategy will be continuously evaluated, ensuring that it remains relevant and impactful in achieving its goals of strengthening citizen participation in governance processes. Regular updates and adjustments will be made based on the findings from these evaluations.

Continuous Improvement Plan: NAO will adopt a dynamic approach to citizen engagement by integrating findings from the monitoring and evaluation process into its ongoing activities. Feedback from citizens and CSOs, as well as lessons from performance reports and surveys, will be systematically analyzed and used to revise communication strategies, engagement tools, and outreach activities. This continuous improvement cycle will ensure that citizen engagement interventions remain relevant, adaptive, and responsive to emerging needs and challenges. Regular learning sessions and strategy review meetings will be institutionalized to promote evidence-based adjustments and ensure that engagement efforts contribute meaningfully to transparency, accountability, and inclusive governance.





Financing and Costing

This section outlines the financial and resource requirements for implementing the Citizen Engagement Strategy. The total cost estimates are based on the planned activities and key outputs necessary to achieve the strategy's goals over the next five years. The financial plan covers essential activities such as developing the citizen engagement framework, raising awareness among citizens and CSOs, sharing audit results, and establishing platforms for citizen feedback and collaboration in audit processes.



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Each key activity is linked to specific indicators and annual targets, with corresponding costs outlined for each financial year. **The total estimated cost, spread across the years 2025/2026 to 2028/2029, for implementing the strategy is MK 2.1 billion.**

The budget includes expenditures for operational tasks. Monitoring and evaluation will also be supported through allocated funding to ensure the successful execution and measurement of outcomes.

The detailed budget estimates in Annex 2 provide the necessary framework to ensure the strategy is well-resourced, and all proposed activities are effectively implemented within the defined timelines.

Annex 1

Implementation Plan

OUTPUT AND KEY ACTIVITIES	INDICATOR	ANNUAL TARGETS					Means of Verification
		Base year (2024/2025)	2025/2026	2026/2027	2027/2028	2028/2029	
Citizen engagement framework developed	Citizen engagement framework developed and operational	0	1	0	0	0	Report
Awareness among citizens and CSOs raised about NAO and its Mandate	Number of benchmarking visits to other SAIs conducted	0	3	0	0	0	Report
	Number of sensitization meeting with citizens and CSOs conducted per year	0	2	2	2	2	Report
	Number of sensitization meetings conducted with local councils per year	0	2	2	2	2	Report
	Number of public awareness campaigns conducted using media	0	4	4	4	4	Report
	Number of Community outreaches conducted per year	0	2	2	2	2	Report
	Number of documentaries released per year	0	1	1	1	1	Report
	Number of Open days conducted per year	0	1	1	1	1	Report
Audit results and potential impact shared with the citizens	Number of communication channels created to share audit results and potential impact with the citizens	0	5	0	0	0	Report
	Number of Citizen versions reports developed and translated shared per year	0	1	1	1	1	Report
	Number of Corrective actions taken by MDAs after release of Audit reports	0	1	1	1	1	Report

OUTPUT AND KEY ACTIVITIES	INDICATOR	ANNUAL TARGETS					Means of Verification
		Base year (2024/2025)	2025/2026	2026/2027	2027/2028	2028/2029	
Audit results and potential impact shared with the citizens	Number of disseminations of citizen report activities conducted per year	0	2	2	2	2	Report
	Number of media impressions created through CSO media Interactions after the release of audit reports	0	2	2	2	2	Report
	Number of audit articles or editorials released per year	0	2	2	2	2	Report
	Percentage increase in citizen/ CSO participation						
Platforms for citizens to provide information that could influence audit topics and track the implementation of recommendations established.	An interactive website developed and in use	0	1	1	1	1	Report
	Citizen Eye app developed and in use	0	0	1	1	1	Report
	Toll free line/service centre established	0	0	1	1	1	Report
	CSO network on audit matters established and operationalized	0	1	1	1	1	Report
	Number of public lectures conducted per year	0	1	1	1	1	Report
	Number of suggestion boxes in use in targeted places,	0	5	5	5	5	Report
	Number of Audit topics chosen from citizen/CSO engagement	0	1	1	1	1	Report

OUTPUT AND KEY ACTIVITIES	INDICATOR	ANNUAL TARGETS					Means of Verification
		Base year (2024/2025)	2025/2026	2026/2027	2027/2028	2028/2029	
Platforms established for NAO to receive feedback from citizens about its services.	An interactive website developed	0	1	0	0	0	Report
	Number of suggestion boxes in use in targeted places,	4	5	5	5	5	Report
	Number of social media platforms established	0	4	4	4	4	Report
	Number of client satisfaction surveys conducted to receive feedback on our services.	0	0	1	1	0	Report
Collaboration in audit	Guidelines developed and implemented	0	0	1	0	0	Report
	Number of collaborations in audit	0	1	1	1	1	Report
	Dashboard for tracking audit recommendations implementation procured	0	1	1	1	1	Report

Annex 2

Financing and Costing

OUTPUT AND KEY ACTIVITIES	INDICATOR	2025/2026	2026/2027	2027/2028	2028/2029	TOTAL
Citizen engagement framework developed	Citizen engagement framework developed	48,708,976.16	0	0	0	48,708,976.16
Awareness among citizens and CSOs raised	Number of benchmarking visits to other SAls vconducted	80,396,060.00	0	0	0	80,396,060.00
	Number of awareness materials developed	35,855,300.00	39,440,830.00	43,384,913.00	47,723,404.30	166,404,447.30
	Number of sensitization meeting with citizens and CSOs conducted per year	60,728,339.76	66,801,173.74	73,481,291.11	80,829,420.22	281,840,224.83
	Number of sensitization meetings conducted with local councils per year	60,728,339.76	66,801,173.74	73,481,291.11	80,829,420.22	281,840,224.83
	Number of public awareness campaigns conducted using media	5,000,000.00	5,500,000.00	6,050,000.00	6,655,000.00	23,205,000.00
	Number of Community outreaches conducted per year	65,778,239.76	72,356,063.74	79,591,670.11	87,550,837.12	305,276,810.73
	Number of documentaries released per year	15,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00	60,000,000.00
	Number of Open days conducted per year	50,900,000.00	55,990,000.00	61,589,000.00	67,747,900.00	236,226,900.00
TOTAL FOR OUTPUT 1						1,483,898,643.85

OUTPUT AND KEY ACTIVITIES	INDICATOR	2025/2026	2026/2027	2027/2028	2028/2029	TOTAL
Audit results and potential impact shared with the citizens	Number of communication channels created to share audit results and potential impact with the citizens	4,000,000.00	-	-	-	4,000,000.00
	Number of Citizen versions reports developed and shared per year	40,000,200.00	44,000,000.00	48,400,000	53,240,000.00	185,640,000
	Number of Citizens report translated and shared per year	20,000,000	22,000,000.00	24,200,000.00	26,620,000.00	92,820,000.00
	Number of disseminations of citizen report activities conducted per year	15,000,000.00	16,500,000.00	18,150,000.00	19,965,000.00	69,615,000.00
	Number of press briefings conducted per year on audit results	2,000,000.00	2,200,000.00	2,420,000.00	2,662,000.00	9,282,000.00
	Number of audit articles or editorials released per year	0	0	0	0	-
■ TOTAL FOR OUTPUT 2						361,357,000.00
Platforms for citizens to provide information that could influence audit topics and track the implementation of recommendations established.	An interactive website developed and in use	23,046,800.00	-	-	-	23,046,800.00
	Citizen Eye app developed and in use	0	0	0	0	TBD
	Toll free line/service center established	63,019,090.00	25,208,250.00	29,231,650.00	25,208,250.00	142,667,240.00
	CSO network on audit matters established and operationalized	2,800,000.00	3,080,000.00	3,388,000.00	3,726,800.00	12,994,800.00
	Number of public lectures conducted per year	1,967,463.38	2,164,209.72	2,380,630.69	2,618,693.76	9,130,997.54
	Number of suggestion boxes in use in targeted places,	500,000.00	0	0	0	500,000.00
■ TOTAL FOR OUTPUT 3						188,339,837.54

OUTPUT AND KEY ACTIVITIES	INDICATOR	2025/2026	2026/2027	2027/2028	2028/2029	TOTAL
Platforms established for NAO to receive feedback from citizens about its services.	An interactive website developed and in use	0	0	0	0	0
	Number of suggestion boxes in use in targeted places,	0	0	0	0	0
	Number of social media platforms established	0	0	0	0	0
	Number of client satisfaction surveys conducted to receive feedback on our services.	-	42,123,377.85	-	32,123,377.85	74,246,755.69
■ TOTAL FOR OUTPUT 4						74,246,755.69
Collaboration in audit	Guidelines developed and implemented	43,774,140.00	1	1	1	1
	Number of collaborations in audit	21,889,776.16	24,078,753.78	26,486,629.16	29,135,291.08	101,590,450.18
	Dashboard for tracking audit recommendations implementation procured	0	0	0	0	TBD
■ TOTAL FOR OUTPUT 5						101,590,450.18
■ GRAND TOTAL						2,107,944,827.08



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