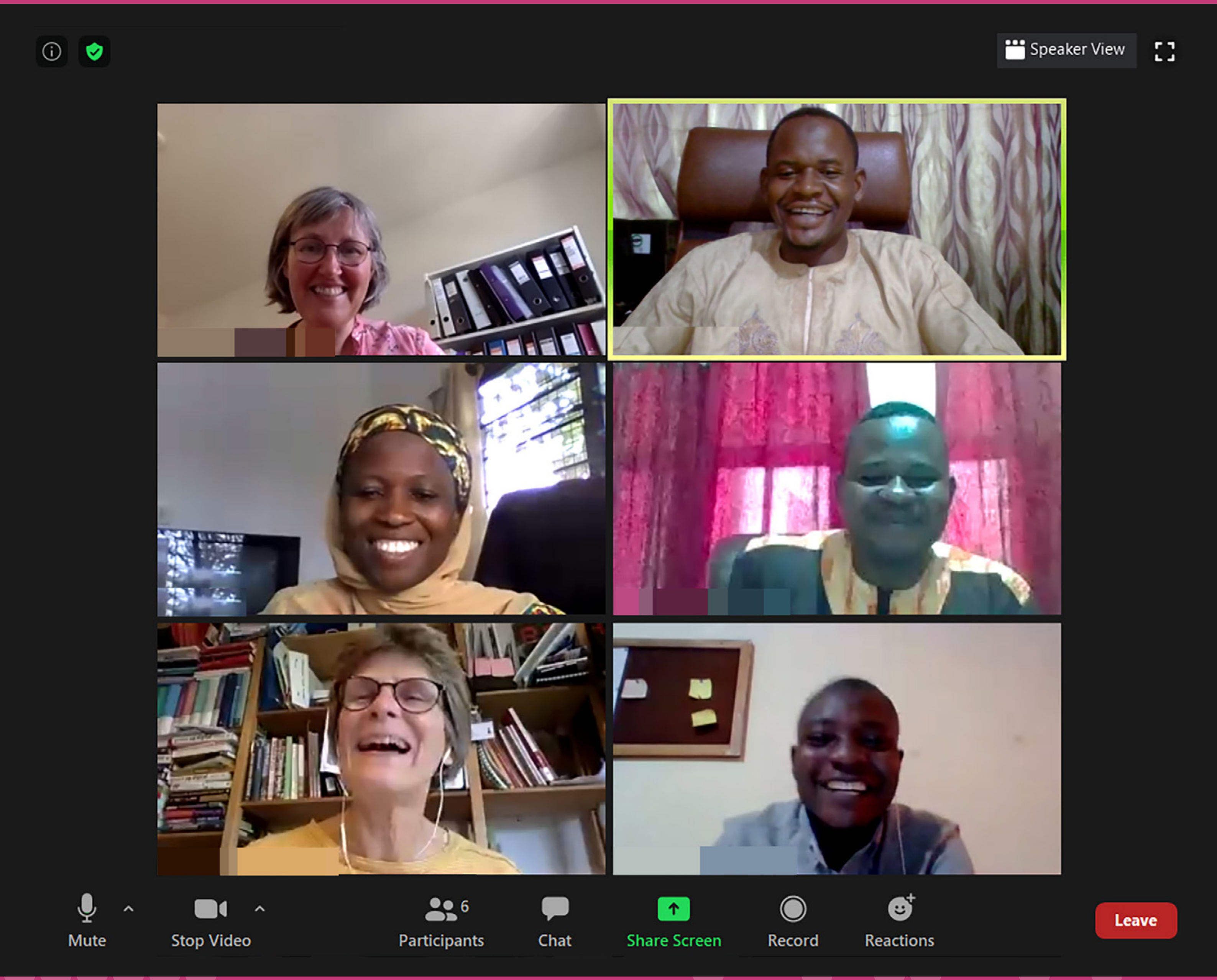
MONITORING FROM A DISTANCE

– a guide for civil society organisations



CISU CIVIL SOCIETY IN DEVELOPMENT

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INTRODUCTION

Throughout an intervention, partnering organisations convene physically in relation to inception/kick-off sessions, monitoring visits, evaluation, implementation of specific activities and workshops, mutual capacity building efforts, etc. Many will claim that it is when partners meet physically that partnerships flourish. But due to rapidly escalating climate changes, challenges with visiting interventions due to fragility, and the recent outbreak of the COVID-19 virus, there is a need to explore ways of collaborating from a distance.

Physical monitoring visits often include discussions of:

- Developments in the context, target groups and relations.
- Progress and challenges related to the intervention.
- Preliminary results and learning.
- Financial checks.
- Accountability structures, incl . how to prevent Sexual Exploitation, Abuse and Harassment (PSEAH), and corruption.
- Partnership collaboration.

In terms of content, monitoring from a distance is not different. It is the way of doing things that is different. It means, for example, that:

- Partners might have to increase communication platforms and the level of ongoing communication.
- Proper preparation for online meetings becomes key.
- IT and technology play a crucial role in how remote monitoring can be approached .
- The partner typically has a more active role in the monitoring, with data collection, for example.
- Allow yourselves to try, fail, and learn.

This guide provides ideas of how to conduct monitoring meetings from a distance. It is by no means an exhaustive guide and a creative approach is encouraged.

Third party monitoring

Sometimes, an on-site visit to the partner and target groups can be essential. If you are not able to make the journey yourself, you can also make use of third-party monitoring – a monitoring visit conducted by a local consultant or accountant on your behalf. Regarding **project monitoring**, choose a local consultant who is external and not too involved with the partner and intervention. Possibly someone that has been recommended or used before.

The involvement of a local consultant can also be used to triangulate and thus verify the findings and documentation that have been done through remote monitoring between the partners.

Regarding **financial monitoring**; if the online checkup does not give a clear picture of internal controls, documentation of receipts, etc. – meaning if there is any doubt as to whether requirements and standards are met – you can supplement with a local external and on-site check. A local accountant or external consultant can also be used, if it is not possible to carry out an online checkup due to, for example, internet challenges.

This can be carried out by the local accountant who is responsible for auditing the accounts of the intervention or through an external consultant with the relevant competencies. For the local accountant, this would include an extended run-through of internal procedures, etc., besides the controls that are included in the performance audit, which they are already subjected to.

Develop a set of ToR for the consultancy together with your partner. Set up meetings with the consultant to match expectations and discuss the ToR. Agree on a timeframe for the assignment and ways of communication during the assignment.

Remember to include expenses for this in the budget of the intervention and ask for approval from your donor.

OPPORTUNITIES AND LIMITATIONS OF REMOTE MONITORING

More and more organisations are realising the **potentials** in doing more monitoring from a distance and replacing physical visits with online meetings.

- IT, better internet connections, and new technology makes it possible to meet and work from a distance.
- If well-prepared, you can do many of the same activities as if you were doing them physically.
- There is potential for monitoring meetings to be even more fruitful, as you are forced to be better prepared.
- It can also encourage Danish organisations to lower control levels while remaining responsible, thus allowing partners to take more ownership.
- When it is not possible to meet physically, the need for ongoing communication between partners increases, which can also strengthen partnership relations.
- Exploring new ways of interacting from a distance can potentially include more people in the work. More people can be involved in discussions rather than limiting it to a few people visiting the partner. This can potentially strengthen learning and institutional memory.

However, there are some **limitations** to meeting online:

- It is always fruitful for a partnership to be convened at a physical meeting. Virtual meetings make it more difficult to sense and read each other.
- Implementing activities that involve the Danish organisation will be more challenging and require other ways of interacting through digital platforms.
- The Danish organisation will not be able to talk directly to target groups and other relevant stakeholders in the same way as if they were physically present .
- Doing a financial check from a distance presents a challenge by not being able to physically access the bookkeeping system; get a full impression of the physical files, etc.

Limitations might still outweigh the benefits, but there is great potential in increasingly combining physical and virtual elements when monitoring interventions and partnership collaboration.

CASE

MORE ONLINE COLLABORATION

Dreamtown have adjusted communication and ongoing monitoring with their partners because they are unable to visit their partners at present. The organisation normally visits all partners twice a year.

Today, Dreamtown meet online with their partners every week to discuss recent events and to check in on how things are going. They have set up WhatsApp groups with all partners where they can send pictures and videos from activities regularly. This enables Dreamtown to ask questions related to specific activities and note down progress, learning, and results based on the written dialogue as part of their monitoring, evaluation, and learning system.

Dreamtown and their partners conclude that this has made some of the written monthly status reports to Dreamtown superfluous and that sending regular updates is a better use of resources in partner countries. Their collaboration has been less about 'checks' and more about collaboration, and the partners are also more involved in each other's everyday work and have become closer as a result.

CONSIDERATIONS BEFORE PLANNING

PARTNERSHIPS AND CAPACITIES

Partnerships have many sizes and qualities. The level of ambition and content of the monitoring meetings depend on how new the partnership is, and how the partners collaborate. The level of ambition for the online meetings also depends on the partners' capacity to do monitoring, evaluation, and learning, and conducting online meetings and workshops. This can, for example, be in relation to data collection, analysis, and IT skills. Consider whether there is a need for any capacity building initiatives beforehand to ensure that all are well-prepared.

Establishing a new partnership from a distance is challenging since relations, trust and agreements are easier to establish in physical presence. More time and effort should therefore be put aside to prepare and implement the online meetings to ensure a matching of expectations and needs.

CASE

EXPERIENCES AND TECHNICAL CAPACITIES

Football for a New Tomorrow (FANT) have experience with doing workshops and monitoring from a distance with two of their partners. One of the partners had a solid internet connection, IT knowledge and capacities. The other partner is a younger organisation and thus did not have the same technical capacities.

FANT would advise others to consider own as well as a partners' IT capacities and competencies when determining the ambition level for an online meeting. Based on their own experiences, they will in future also include capacity building of the partners to be able to conduct more complex online meetings.

TIMING OF MONITORING

The content of a more profound monitoring discussion depends a lot on the duration and timing of certain activities of an intervention – whether at the beginning, middle or end. At the beginning of an intervention, it can be more difficult to discuss results and outcomes, and it would make more sense to focus on discussing progress related to activities and outputs. Whereas a midterm monitoring discussion has more potential to include broader discussions of preliminary results and outcomes. These factors shape the content of the monitoring discussions.

RESOURCES

It is also important to consider what resources both organisations have available and what can be used from the budget. Consider the extent of your resources:

- Time and timing in relation to the partners' other activities .
- Human resources, incl. capacities to prepare, implement and follow-up on the meetings.
- Funds to support conducting the meetings. This can, for example, be for local preparation, technical support or funds for technology and internet or the online platform used for the meetings.

PLANNING AND PREPARATION

There are a number of steps that should be taken before carrying out online monitoring meeting.

MATCHING OF EXPECTATIONS AND DEVELOPING TERMS OF REFERENCE

1 Convene a meeting between partners to discuss the purpose of the monitoring meeting and set the base for developing a set of Terms of Reference (ToR).

2 Based on the meeting, develop a ToR that frames the purpose of the monitoring meeting. For the Danish organisation, consider if you want direct information from the target groups and in what format. This could, for example, be case stories, video recordings and/or pictures from activities, a survey, etc. (see more under monitoring an intervention at a distance). This will affect the timeframe and purpose of the ToR.

3 Remember to include the partner as much as possible in developing the ToR, framing the meetings, and facilitating parts of the meetings.

Terms of Reference can for example contain:

- Purpose – what subjects/issues will we go through and with what purpose (for example progress of the intervention, financial checks, partner collaboration, etc.)?
- Result/outcome – what will be the outcome of the meetings (for example short report, revised budget, updated implementation plan, updated MEL system, etc.)?
- Method – how will we carry out the meetings (dialogue, presentations, workshops, etc.)? What online platform will we use? Who will participate? In what sessions?
- Roles and responsibilities between the partners for preparation, conducting the meetings and follow-up.
- Timeframe for preparations, the program for the meetings and follow-up.
- List of documents that will be relevant for the meetings.
- Budget – are there any costs related to conducting the meetings (for example costs to cover IT, internet, transportation of partners and maybe target groups, meals, etc.)?

CHOOSING AN ONLINE PLATFORM

There are numerous online communication platforms that can be used for remote monitoring, for example Zoom, Microsoft Teams, Whereby, Google Meet, Skype, Jitsi Meet, etc. Before choosing a platform consider the following:

1. **Research:** do some research on what the different platforms can offer. Are they mostly relevant for meetings, trainings, or conferences? Do they offer breakout rooms so that people in the meeting can split up into smaller groups? Do they have a survey function or a white board, etc.?
2. **Internet connection:** how is the internet connection for all participants? Will participants be gathered in one room or will each individual sit behind their own computer? Will you use computers and/or telephones? Will you need to invest in more Gigabytes (GB) and/or a new router to be able to conduct the meetings?
3. **Security:** is the partner and/or target groups particularly vulnerable to surveillance from authorities? Choose a platform that is encrypted and ensures that data is not published. This could for example be Jitsi Meet, which for example Front Line Defenders recommend. Security can also be a major factor when considering how to share data. More guidance is available from Front Line Defenders and CISUs digital tools – from members to members.
4. **Mobile phone camera:** especially in case you are carrying out a financial check, it can be a good idea to supplement with a mobile phone camera that can capture receipts, which can quickly be sent between partners .

SCHEDULING MEETINGS

Depending on the ToR for the monitoring meetings, arrange a set of meetings over a week or two. When deciding on the total number of meetings, consider:

1. Making sure not to make the days too long. Online meetings can be draining.
2. Including even more breaks than you normally would.
3. Whether you need a day or more in between the meetings to allow room for follow-up or work in between.

TIPS FOR CONDUCTING ONLINE MEETINGS

- When starting a meeting, make sure to allow time to check sound and equipment.
- Allow room for small talk to tone down the formality of the meetings.
- Get people involved/active right from the beginning.
- Remember to always have a meeting facilitator and a person responsible for the chat feature and make sure to include enough breaks in the agenda.

Interaction and playfulness online

The Danish Youth Council (DUF) have experience with remote monitoring, and one of their central recommendations is to set aside time before the 'official' meetings, to get familiar with the system together. This will make all parties more comfortable with the technology, platform, and its functions.

Moreover, DUF generally advises others to try and make the meetings more interactive and playful. Here are some of their advice:

- Send out information or a form that can be filled out before the meeting, which can support dialogue.
- Include energizers occasionally during the meetings. This could, for example, be doing yoga together or asking participants to locate an item in the room where they are and tell a story based on that item. As a rule, you can be as creative and playful in an online meeting as in a physical meeting.
- End the day with a short survey for all participants about lessons learned and reflections in terms of next steps.
- If you normally use more creative methods for facilitating meetings and workshops, try them out even though you are not in the same room.

Other tips could be:

- Use the survey function in the online platform to get people's inputs along the way. Or use a separate tool (e .g . Mentimeter).
- Include one or more quizzes during the meetings.
- Make a word cloud (visual, graphic presentation of user-generated words) to get people's inputs or reflections on some of the content of the meetings. You can, for example, use Mentimeter or Google Docs where everyone can write simultaneously in the same document.
- If you include brainstorming sessions in smaller groups, you can make use of the whiteboard function that is sometimes included in the online platform or use PowerPoint, Mural, Jamboard, etc.

KICKSTARTING NEW INTERVENTIONS AT A DISTANCE

Most projects are launched with an onsite kickoff meeting with all partners present. However, this might not always be possible, and the kickoff will then have to be done from a distance. If the partnership is new, this can be challenging, and it is even more important to be well-prepared and reserve plenty of time to discuss expectations; roles and responsibilities; implementation plans; monitoring, evaluation, and learning; financial management; and communication plans for the implementation of the intervention.

CASE

EXPERIENCE WITH AN ONLINE INCEPTION WORKSHOP

Dreamtown have conducted an online inception workshop with one of their partners relating to a new intervention. The partner and target group representatives were all convened physically at a three-day workshop, which was collectively planned.

Based on the programme, Dreamtown included a detailed programme and subjects for discussion in a Powerpoint presentation that could be shared and seen by everyone at the different sessions, along with a live video of the participants from Dreamtown. Based on the discussions that took place, they took live notes on the different slides for everyone to see, allowing everyone to follow the take aways and conclusions throughout, and to object if notes were unclear or misinterpreted.

The partner and target group representatives conducted most of the programme sessions without the participation of Dreamtown but forwarded notes at the end of the day. At the beginning of the next day, Dreamtown would follow up on discussions and notes in plenary to prepare for the next sessions.

When presenting inputs, partners or target group representatives were asked to sit by the main computer, thus ensuring activity and movement during the presentations and allowing for a diversity of contributions.

Dreamtown's main learning points were:

- Giving the partner much more responsibility had a very positive effect on their partnership and the partners' feeling of ownership.
- Online meetings and workshops are less flexible and demand a lot more preparation than physical meetings. You have to be more systematic, especially in terms of following up on discussions.
- Take live notes for everyone to follow.
- Make efforts to include everyone in terms of contributing to avoid the same people giving input all the time.
- Try to include energizers, quizzes or break gymnastics to bring some new energy to the meetings.

MONITORING AN INTERVENTION AT A DISTANCE

A common basis for implementing interventions is to have a results framework (based on the project description); an implementation/activity plan; a monitoring, evaluation and learning system; and budgets that can assist partners in implementing a successful intervention. All are elements that can be included in the monitoring meetings as a foundation for discussions.

What is a results framework? A results framework is a framework that captures the essential elements of the logical and expected cause-effect relationship from outputs to outcomes to overall objective.

- **Must haves:** A results framework should as a minimum include outputs, outcomes, overall objective; and indicators at outcome level. A results framework should also include underlying assumptions to the cause-effect relationship and indicators or other forms of successcriteria.
- **Nice to have:** It can also include main activities leading to outputs, learning questions, milestones, targets, and impact .
- **Methods:** Specific methods that can assist you in developing a results framework include, for example, Logical Framework Approach (LFA), Theory of Change, and Outcome Mapping, but it can also make sense to develop one's own format.

METHODS AND TOOLS FOR REMOTE MONITORING

Methods for doing remote monitoring do not need to be different from those traditionally used for on-site monitoring. Remote monitoring requires more preparation on both sides and a thought through online setup to discuss the data and results.

Considerations when choosing methods

There are numerous methods and tools for monitoring interventions. No method is more 'right' than others. As long as the method(s) chosen can:

- Give you information about the effects of the intervention to the target groups.
- Give you the necessary information to be able to assess the effects of your cumulated activities.
- Provide information at a higher level than activities and outputs, i.e. that it is related to the objectives of the intervention .
- That both partners have the capacities and resources to use the method and are able to analyse the data collected.

For **inspiration on tools and methods for monitoring, evaluation, and learning** you can look at:

- CISU's four tools for monitoring and improvement of effects: 1) Mapping of target groups; 2) Design of progress markers; 3) Identification of change stories; 4) Collection of relevant changes
- The Danish Youth Council's (DUF) different tools for monitoring
- The Disabled People's Organisation Denmark's (DPOD) tools for monitoring, incl. their overall guide to monitoring, evaluation, and learning.
- ActionAid's toolbox of participatory methods that can be used throughout the project cycle.

INVOLVING TARGET GROUPS AND KEY DUTY BEARERS IN REMOTE MONITORING

In situations where it can be difficult to meet and discuss the intervention, conditions, and effects with the target groups and/or key duty bearers, it can be a good idea for the partner to prepare additional data that can capture these experiences and reactions, observed changes, as well as outcomes related to the intervention (see more in the following sections).

To understand progress related to the target groups and key duty bearers, you can consider different methods to obtain qualitative field-data:

- **Phone interviews** with key duty bearers and/or target groups.
- A **survey** among the target groups and/or key duty bearers. If possible, it can be done online.
- Develop/find **change stories** with them through, for example, Most Significant Change.
- A **mobile video tour** to interview target groups and/or to see the area and environment that is relate to the intervention. For example buildings WASH (water, sanitation, and hygiene) facilities, etc.
- **Video recordings** from concrete activities as a foundation for dialogue and discussions.
- If conditions allow it, you can also try to be included in some of the activities with the target group through an online platform, WhatsApp or similar.

Remember that the partner and target groups should not take any more risks than the ones you are willing to take.

TOOL: COLLECTION OF CHANGES AND OUTCOMES

This tool can be used by the partner alone or can be used collectively at an online workshop. The latter will require more preparation. In this version, the partner prepares the content to be discussed between the partners.

Outcomes are observable and significant changes in actions, policies, relations or activities for individuals, groups, organisations, or institutions that the intervention in question has contributed to.

Outcomes can be planned, un-planned, positive, or negative. It should be outcomes that you have contributed to, but where other factors can also have contributed. There can be more outcomes related to the same actor.

Go through the following steps to explore the preliminary outcomes of the intervention:

1 Online session:
- Go through the actors related to the intervention whom you wish to know more about – actors about whom you would like to know whether they have changed behaviour or acted differently recently.

2 Process by the partner:
- The partner carries out a process/workshop taking the time to reflect on how these actors have changed behaviour, actions, policies or practices since the intervention started, or since the last in-depth discussion about thi.
- The table below can be used to fill in the information. Note: Outcomes can be planned, unplanned, positive, or negative. It should be outcomes that you have contributed to, but where other factors can also have contributed. There can be more outcomes related to the same actor.

Actor	Description of the observed outcome (for example what changed? When and where did it happen)	Significance of the outcome (is it the first time this has happened? Is it an indication of a more systemic change? What does it mean for the target groups and for our objectives?)	How the intervention has contributed to the outcome (what activities and outputs have contributed to the outcome?)
Unexpected outcomes			
Factors that encourage or hinder change			

- Ask the partner to send the table in due time before your meetings.

3 Online session: At the meetings, enquire about the different outcomes:
- What surprised you?
- How do the outcomes relate to your objectives?
- Is there something you can do to stimulate changes and outcomes among the actors of the intervention?
- What would this mean for your objectives, indicators, outputs, and not least activities?

PREPARATION OF DOCUMENTS AND DATA

1 Go through all relevant documents, such as the last applicable results framework, latest status/narrative reports, implementation/activity plans, data from data collection processes, etc. If the partner has collected additional data specifically related to your monitoring meetings, this should also be looked at beforehand.

2 Prepare concrete questions for the relevant documents that you wish to discuss at the meetings.

CONDUCTING THE MONITORING MEETINGS

Below is a proposed structure to discuss the progress and further development of an intervention. The structure and content of the different meetings should be tailored to the ToR in question and your partnership relations. It can be a good idea to spread discussions over several days.

Status of the context

- What has changed in the context of the intervention (for example related to political, social, economic, and cultural conditions)?
- What are the current main challenges?
- Ideas for solutions?

Status of the target groups and key duty bearers

A. Status of primary target groups

- Have the contextual developments affected the target groups? In what ways?
- Have the target groups changed compared to the original plan? How come?
- Have the target groups' needs changed? In what way? Are these needs something you can help meet through the intervention? What kind of changes to the intervention would that require?
- How are the target groups involved in the further development of the intervention? In what ways?
- How are the relations between the partner and the target groups?

B. Status of relevant duty bearers and partners related to the intervention

- How is the collaboration with other stakeholders and partners, incl. duty bearers?
- What are the main challenges?
- Ideas for solutions?
- Do you need to reach out to other relevant stakeholders?

Strategy

- If the partner has collected additional data in relation to the online monitoring meetings, initiate a dialogue on this: What did the data show? Any interesting/relevant information that you need to respond to or celebrate?
- What changes and outcomes related to the objectives of the intervention do you see (positive and negative)?
- Are the strategy and methods applied still the right ones?
- Are key assumptions still valid?
- Based on the above and the observed changes – is the strategy still the best strategy? Or should you approach the objectives differently?

Activity/implementation plan

- Based on the above discussions, do you need to make any changes to the activities?
- Go through the activity/implementation plan – is it still realistic or do you need to change the timeline of the activities?
- How will this affect the budget?

Results framework

- Go through the results framework. Based on the above discussions do you need to make any changes to it, e.g. indicators, outputs or maybe even objectives?

Documenting monitoring activities can be done in different ways:

- Live notetaking of summarised reflections/learning and agreements related to the different agenda points of the meetings.
- A new version of the activity/implementation plan.
- A new version of the results framework.
- Minutes from the meetings. Have one person write down notes from the meetings.

Rounding off

1. Is there anything that needs to be developed after the meetings? For example a short report (see follow-up).
2. If there are changes to the intervention, discuss who will draft a letter to the donor to request approval of changes to the intervention and budget.

FINANCIAL MONITORING AT A DISTANCE

The Danish organisation responsible for a grant is obliged to monitor how a partner is managing a grant through financial monitoring check-ups, i.e. by going through financial procedures and by carrying out random checks of receipts. If an on-site financial checkup is not possible, a remote financial checkup can be conducted through an online platform with a webcam enabled.

The financial check-up should follow a written format so that both the Danish organisation and the partner are prepared for what will be covered during the checkup. The format for a financial checkup can be the Danish organisation's own format; CISU's financial checklist; or another form of documented review. Danish organisations that obtain a grant from a CISU fund has to ensure that the partner lives up to CISU's financial standards as a minimum. And no matter what format and method used, a checkup must cover the same elements that are included in the financial standards.

Besides following the written format, it is also important to include questions such as "explain your workflows when making a new purchase"; from point of purchase and until the purchase is received and paid for?" Focus is on who does what, when, and if the procedure is written down, and highlights if anything is missing from the procedure. Whether or not the procedures are written down, such questions enables you to discuss why it is important; what the partner should be doing as a minimum; and to provide guidance on how they should be doing it .

PREPARATIONS FOR FINANCIAL MONITORING

The tasks and timeframes overview below can assist in ensuring the maximum benefit of the financial check for all parties. The timeframes are suggestions only and should be adjusted to each specific check. What is most important, is to start well in advance.

When	Tasks
6 weeks before the checkup	You **prepare** your partner, that you will be doing a financial monitoring check. You provide your partner with a short description of the purpose of the financial check, who you think should be participating from your own and the partner organisation. At this stage you can also send draft ToR to your partner. Let them comment on it and ask if they also have issues, they wish to focus on through the financial monitoring check.
4 weeks before the checkup	All relevant documents sent to the partner: • Final ToR • The format for the check (the organisation's own format or e.g. CISU's financial checklist). • The relevant donor guidelines for administration of grants (e.g. CISU's financial standards and administration guide).
2-3 weeks before the checkup	All relevant documents are sent from the partner to your organisation: Prior to the check, the partner can send documentation that is relevant for the different aspects of the check. This could e.g. be: • Organisational diagram or a document that shows who is responsible for what in the organisation. • The latest financial report. • The organisation's latest annual accounts and report. • The organisation's procedures (e.g. administrative and financial procedures and control mechanisms, policies related to anti-corruption, PSHEA, code of conduct and procedures related to reporting). • If relevant, follow up on earlier monitoring visits. • If relevant, follow up on irregularities.

Tools for financial monitoring

- CISU's financial standards
- CISU's financial checklist
- Disabled People's Organisation Denmark's (DPOD) guides to financial management

Practice

Before the financial checkup with the partner, it can be a good idea to 'practice' on your own organisation. I.e., before you go through the check with your partner, do the same checkup for your own organisation. This is also a way to get some experience with what you need to look at, the level of difficulty, and partly to check if your own organisation live up to the donor's standards.

CARRYING OUT THE FINANCIAL MONITORING

1. **Introduction:**
   round of presentations, the purpose of the checkup and what will happen during the meeting. This includes the level of documentation, i.e. writing minutes, screen dumps and other pictures, sound recordings, etc.

2. **Update:**
   the partner's presentation of what has happened since the last meeting of relevance to the management of financial issues.

3. **Questions and answers:**
   ask the questions you have related to the material the partner has sent beforehand.

The meeting itself consists of a run-through of the checklist and samples. It is important to use a systematic check format and ensure that all points are discussed during the meeting. The financial checkup should include samples that are selected by the Danish grant holder for documentation of bank reconciliations, bank account documentation from the bank, receipts with proper approval, accounting/registration, etc.

In an online meeting, the material should be shared during the session. This can be done by screen sharing through the online platform used, allowing all participants to view the same screen. Materials can be shared through the webcam, by sending webcam pictures, and/or the partner can send pictures via a mobile phone.

Documenting the financial monitoring activities can be done in different ways:

- Audio recordings of the meeting.
- Pictures taken as screen dumps, webcam pictures or via a phone sent during the meetings, clearly marked with a time and date.
- Video recordings.
- Written minutes from the meetings.

CASE

CISU'S EXPERIENCE WITH ONLINE CHECKS OF SUPPORTING DOCUMENTS

The examination of supporting documents must be carried out online on camera. In this way, you will get the impression whether your partner has the supporting documents neatly filed, and if they can easily find the samples you ask for. But be aware that it is a time-consuming exercise, so put aside at least half an hour for the check.

- Ask to see the supporting documents for 3-4 random posts on the general ledger (a record-keeping system with incomes and expenses) – i.e. from the last 1-3 months.
- Check if the supporting document has been given a reference number matching the number in the general ledger.
- Check if the supporting document has been approved and signed by a person other than the one entering it into the general ledger. Usually, the person responsible for the activity relating to the expense is the signatory, thereby taking responsibility for the correctness of the expense. The project manager can also take responsibility for signing all supporting documents. The financial management policy should set out the authorization procedure for the board of trustees to approve.
- Repeat this check for each of the chosen posts on the general ledger.

CASE

GAMES' EASY ACCESS TO FINANCIAL MONITORING OF THEIR PARTNER ORGANISATIONS

GAMES and their partners have a common warehouse in the cloud (works in both Dropbox and Google drive) where they share and exchange different documentation, for example 'agreement of cooperation', planning documents, status reports etc.

In relation to the financial follow-up, they have prepared an accounting format (available for both Google and Excel), in which the local accountant registers expenses (and income).

- The format is adapted to the approved CISU budget and both organisations can draw an updated consumption report in the system at any time. This can be useful, for example, when the partner needs a transfer of funds and GAMES can quickly clarify questions about the previous spending.
- When entries are registered in the system, the person responsible for accounting also uploads the supporting documents in a folder, so that it is possible for GAMES to take a closer look at postings.
- Finally, monthly bank statements are uploaded from the bank which, together with a bank reconciliation, form the basis for the control of the bank balance.

This system requires a bit of duplication of work of the partner, but GAMES believes that the time has been well spent in relation to their online approach to the partner's accounts, transparency, and effective access to the accounting material.

CASE

ONLINE CHECKS OF BANK RECONCILIATIONS

Disabled People's Organisation Denmark has completed a number of financial checkups at a distance and have gained valuable experience with online checks of bank reconciliations.

Ask to see the latest bank statement. Be attentive to:

- The date on the bank statement. If it is a screen dump, it can only be a few minutes old, as this makes it credible.
- Check if it is the right account, i.e. the same account as the one funds are transferred to.

NOTE: if you cannot access the web bank with your partner through sharing of the screen function in the online platform, but you have the bank statement, remember to compare the received statement with former versions. Be particularly attentive to the layout and the language of the bank in the transaction lines to ensure that the sent statement is credible.

The month end balance on the bank statement is compared with the month end balance of the bank cashbook in the organisation's accounting system. You must check whether the two balances match. If there are any differences, these must be explained in the bank reconciliation (for example an issued check not yet cashed, bank fees not yet posted, etc).

CASE

DPOD'S EXPERIENCE WITH ONLINE CHECKS OF CASH RECONCILIATIONS

Cash counting are somewhat more challenging to verify online. The correctness of the cash is important as it poses a particular risk to the faint-hearted. The principle is the same as with the bank reconciliation, but the bank statement is replaced with an 'own-count'. This must be verified and approved by, for example, the Director and marked with the date of the count.

At this point, it would be appropriate to discuss the safe storage of money (and checks and back-up of vital data). Ask how the organisation store these and ask to see the cash box through the camera to sense the amount of IOUs (I Owe You), i.e. the papers you put in the cash box when an amount is temporarily taken out.

Is the gut feeling bad, do a cash count online, on camera. But be aware, that it is very time consuming when the reconciliation is not prepared in advance.

ROUNDING OFF

1. The meeting should end with a debriefing where immediate recommendations, requirements and conclusions are discussed. This could, for example, be final questions and comments from the partner.
2. Is there anything that needs to be developed after the meeting?
   For example a short report (see follow-up).
3. If there are changes to the budget, discuss who will draft a letter to the donor
   to request approval of changes to the intervention and budget.

FOLLOW-UP

Having a plan for follow-up is always important for all monitoring activities and discussions between partners. Writing down key results, observations, discussions, and agreements in a short report following a monitoring meeting can therefore be a good idea.

REPORT AND EVALUATION OF MEETINGS

The partners draw up a short report that includes the overall findings and results from the visit as well as any agreed areas that require follow-up and/or strengthening. Agree on a deadline for when any follow-up action must be completed.

Make sure that follow-up on reports and agreements become part of your general communication and collaboration. However, also make sure to close specific tasks to avoid the follow-up process being dragged out.

It is also a good idea to arrange for a short evaluation meeting to assess the outcomes of the meeting:

1. How did the meeting go in terms of technology, online platform, Internet connection, etc.?
   Do we need additional technical input next time?

2. Were we well-enough prepared?
   Did we have the best foundation for fruitful discussions?

3. How did the facilitation of discussions go?
   Should we do something different next time?